

Singapore Management University

Institutional Knowledge at Singapore Management University

Dissertations and Theses Collection (Open Access)

Dissertations and Theses

1-2024

Research on the relationship between social responsibility fulfillment and reputation of platform enterprises

Hong TAO

Singapore Management University, hong.tao.2019@dba.smu.edu.sg

Follow this and additional works at: https://ink.library.smu.edu.sg/etd_coll



Part of the [Accounting Commons](#), and the [Business Law, Public Responsibility, and Ethics Commons](#)

Citation

TAO, Hong. Research on the relationship between social responsibility fulfillment and reputation of platform enterprises. (2024). 1-170.

Available at: https://ink.library.smu.edu.sg/etd_coll/591

This PhD Dissertation is brought to you for free and open access by the Dissertations and Theses at Institutional Knowledge at Singapore Management University. It has been accepted for inclusion in Dissertations and Theses Collection (Open Access) by an authorized administrator of Institutional Knowledge at Singapore Management University. For more information, please email cherylds@smu.edu.sg.

**Research On The Relationship Between Social
Responsibility Fulfillment And Reputation Of
Platform Enterprises**

TAO HONG

SINGAPORE MANAGEMENT UNIVERSITY

2025

**Research On The Relationship Between Social Responsibility Fulfillment And
Reputation Of Platform Enterprises**

TAO HONG

**Submitted to School of Accountancy
in partial fulfillment of the requirements for the
Degree of Doctor of Business Administration
SMU-ZJU DBA (Accounting & Finance)**

Dissertation Committee:

**Liang Hao (Supervisor / Chair)
Associate Professor of Finance
Singapore Management University**

**Wu Xiaobo (Co-Supervisor)
Professor of Management
Zhejiang University**

**Lou Yun
Associate Professor of Accounting
Singapore Management University**

Singapore Management University

2025

Declaration

I hereby declare that this PhD dissertation is my original work

and it has been written by me in its entirety.

I have duly acknowledged all the sources of information

which have been used in this dissertation.

This PhD dissertation has also not been submitted for any degree

in any university previously.



Tao Hong

20 April 2024

Research On The Relationship Between Social Responsibility Fulfillment And Reputation Of Platform Enterprises

Tao Hong

Abstract

In the rapidly evolving platform economy, platform enterprises have emerged as significant contributors to socio-economic development, integrating resources and optimizing service delivery through innovative business models. However, their rapid ascension has also spotlighted significant challenges, especially in fulfilling their social responsibilities (SR) and managing their reputations effectively. This doctoral thesis delves into the intricate relationship between the fulfillment of social responsibilities by platform enterprises and their subsequent reputation in the market.

Through a comprehensive literature review, this study identifies a gap in understanding how platform enterprises' approach to social responsibility impacts their reputation among stakeholders. Utilizing a mixed-method research design that includes case studies, surveys, and empirical analysis, this research constructs a conceptual framework to explore the substantive and symbolic dimensions of social responsibility fulfillment and their nuanced impacts on corporate reputation.

Findings indicate that consistency in fulfilling social responsibilities significantly enhances the reputation of platform enterprises. The study categorizes social

responsibility actions into substantive and symbolic, highlighting that substantive actions, where enterprises undertake genuine efforts to address social, environmental, and economic issues, have a more profound impact on enhancing reputation than symbolic actions, which are often perceived as superficial or strategic manipulations for reputation management.

Furthermore, the research identifies that stakeholder perception plays a critical role in mediating the relationship between social responsibility fulfillment and reputation. Enterprises that effectively communicate their social responsibility actions and engage with stakeholders transparently tend to build stronger reputations.

This thesis contributes to the burgeoning field of platform economy research by offering a detailed exploration of the SR-reputation nexus within platform enterprises. It proposes a nuanced understanding of how these enterprises can strategically navigate their social responsibilities to build and maintain a positive reputation. Additionally, it provides practical insights for platform enterprises aiming to align their business models with sustainable and responsible business practices.

The implications of this research extend to policymakers and regulators, suggesting the need for frameworks that encourage and monitor the social responsibility efforts of platform enterprises, ensuring they contribute positively to society while fostering an environment of trust and reliability essential for their long-term success.

Table of Contents

Abstract.....	i
List of Tables.....	iii
Acknowledgements.....	v
Chapter 1 Introduction	1
1.1 Research background	1
1.2 Research significance.....	15
1.3 Research questions.....	20
1.4 Research design	20
Chapter 2 Theoretical basis and literature review.....	23
2.1 Platform-based enterprises.....	23
2.2 Platform-based corporate social responsibility	27
2.3 Corporate social responsibility to fulfill inconsistent behavior.	46
2.3 Corporate social responsibility to fulfill inconsistent behavior.	48
2.4 Theoretical basis	54
2.5 Literature review.....	71
Chapter 3 Research on the conceptual framework of platform-based corporate social responsibility.....	74
3.1 Research design	75
3.2 Data collection and analysis.....	81
3.3 Case analysis.....	88
3.4 Conclusions and discussion	92
3.5 Subsections of this chapter.....	95
Chapter 4 Theoretical analysis and research hypothesis.....	97
4.1 Theoretical analysis and research hypotheses.....	97
4.2 Research methods and case selection	108

4.3 Data analysis	121
4.4 Conclusions and discussions.....	134
4.5 Summary of this chapter	137
Chapter 5 Conclusion and prospect	139
5.1 Main conclusions	139
5.2 Theoretical contributions and practical implications.....	141
5.3 Research deficiencies and future prospects	145
References.....	149

List of Tables

Table 1: Research content, path and method of this study.....	22
Table 2 Study enterprise sample information	79
Table 3: Analysis of sample demographic characteristics	80
Table 4: Spindle Coding.....	85
Table 5: Comparison of the connotation of corporate social responsibility between traditional enterprises and platform-based enterprises	86
Table 6: Comparison of platform-based enterprises and traditional corporate responsibility.....	87
Table 7: Open Coding	89
Table 8: Variables Design	109
Table 9: Questionnaire Surveyor Information Sheet	116
Table 10: Corporate Reputation Measurement Scale.....	120
Table 11: Descriptive statistics of traditional enterprise outcome variables.....	121
Table 12: Descriptive statistics of platform enterprises ' outcome variables.....	122
Table 13: The impact of inconsistent corporate social responsibility behavior on traditional corporate reputation.....	124
Table 14: The impact of inconsistent corporate social responsibility behavior on	

platform corporate reputation 125

Table 15: The moderating effect of timing on the influence of traditional corporate social responsibility on its reputation in the inconsistency of words and deeds..... 130

Table 16: The moderating effect of timing on the impact of platform-based corporate social responsibility on its reputation in the inconsistency of words and deeds..... 132

Acknowledgements

In the process of research, writing and completion of this doctoral dissertation, I deeply felt the selfless help and support of many people and enterprises. Here, I would like to express my most sincere thanks to all those who have given me help and encouragement.

First of all, I would like to thank my tutors, Professor Wu, Professor Liang and Professor Luo, for their valuable guidance and unremitting support for my research work. Professors not only give me great help in academic, but also give me unlimited encouragement and support in thought. In the face of research difficulties and challenges, it is the professional knowledge and insightful suggestions of professors that guide me to find a solution to the problem. The rigorous style of study and professionalism of professors will be an example of my lifelong learning.

At the same time, I would also like to thank all the members of the research team for their cooperation and efforts in making complex data collection and analysis possible. Discussions between us often inspire new inspiration and ideas, so that the research work can be carried out smoothly, assisted me to revise the questionnaire part of the paper, and it has passed SMU IRB review..

In addition, I also want to thank my family, especially my parents and lovers, their unconditional love and support is my strongest backing. When I fought for the thesis, it was their understanding and encouragement that made me overcome all kinds of

difficulties and pressures.

Finally, I want to thank the institutions that provide data support. They make it possible for me to study platform-based enterprises. Their help has enabled my research to be carried out smoothly.

Thank you again to all those who have helped and supported me. Without your help, my doctoral journey would not have gone so smoothly.

Chapter 1 Introduction

1.1 Research background

1.1.1 Platform economy based on platform enterprises helps social and economic development.

The term ' platform economy ' is popular with enterprises to adapt to social and economic development with the advent of the Internet era. With the continuous progress of science and technology and the development of network technology, the traditional business model has undergone gradual evolution and improvement to meet the growing needs of consumers. 'Internet + ' has continuously penetrated into various fields in society, covering enterprise, economic and social construction. As the basis of economic transformation, big data, cloud computing and industrial Internet information technology have led the domestic and foreign economy from the traditional industrial era to the platform economy era. More and more platform-based enterprises based on Internet and big data technology are rapidly emerging, and platform-based enterprises are beginning to emerge. They not only integrate resources, but also optimize resource allocation far beyond traditional enterprises as a platform to create win-win value for all parties. Therefore, the rise of the platform economy is considered to be one of the major revolutions in the field of digital information technology. This phenomenon has attracted widespread attention worldwide. It marks a fundamental change in economy and commerce and is one of the most significant business events since the new century.

In 2017, Chinese Premier Li Keqiang emphasized the importance of promoting the

development of digital economy and platform economy before the opening of " Mass Entrepreneurship and Innovation for People " Week. This policy initiative aims to support entrepreneurship and innovation and provide strong development support for emerging industries. Through the promotion of digital economy and platform economy, innovation and entrepreneurship are encouraged, which provides development opportunities for emerging industries. It also injects new impetus into economic growth, cultivates a new generation of talents with relevant technical and management knowledge, realizes the upgrading of economic structure, reduces dependence on traditional industries, improves innovation ability and competitiveness, and promotes sustainable economic development.

The platform economy is essentially supported by digital technology to build an online platform to connect suppliers and consumers to promote transactions, resource integration and innovation. These platforms not only provide products and services, but also create an ecosystem for participants to interact with each other and share value on the platform. The platform is essentially a real or virtual space, by promoting multi-party customer transactions and charging appropriate fees to achieve the convening and attracting between the parties to the transaction. In addition, the platform also provides participants with opportunities to learn. Taking the online financial platform as an example, the ecosystem constructed by the platform often includes user groups, scene side, technical service providers and other multi-participants, that is, multilateral

markets. At the same time, a very important foundation for the establishment and development of the management mode of the platform is the social and economic effect of the network, that is, the user data information technology can be continuously broken through, and the traffic can be increased rapidly. This is a new format in the ' Internet + ' era, which has accelerated the development of China 's digitization and mobility, thus gradually forming a ' Digital China ' national strategy.

Through its unique advantages, platform economy constantly subverts traditional industries, innovates business models, and leads the new trend of global industrial development and technological development. In the past ten years, 176 platform enterprises with a global market value of \$ 1 billion or more have become an important economic force. Platform enterprises have been constantly innovating and iterating based on traditional business models, and gradually become a fresh tendency in the development of world industrial and science and technology. And the emergence of more than 100 platform enterprises with a market value of more than \$ 1 billion, supplying extensive platform services, such as online search, social media, e-commerce, mobile platforms, media, tourism, transportation, food distribution, online medical and real estate / accommodation, such as Jingdong, Alibaba, Ctrip, Baidu, OpenAI and so on. Although there are many platform enterprises in the current market, they are usually concentrated on the commercial and industrial level, focusing on the creation of economic value. However, from the perspective of enterprise social responsibility,

social value creation is the core. The number of social platform enterprises initiated by non-governmental or public welfare institutions is relatively small. Therefore, the current academic community mainly focuses on the exploration of related issues of for-profit platform enterprises. Over time, the social challenges associated with for-profit platform enterprises have gained increased prominence. This has prompted the academic community to delve into and redefine the concept and scope of corporate social responsibility within the platform economy, as well as engage in reflection and research on behavioral governance strategies. Additionally, due to its status as an emerging economic model, existing laws and regulations have proven insufficient in effectively regulating the social responsibilities of platform enterprises operating within this model. Consequently, the rapid growth of the platform economy has given rise to a range of unresolved social responsibility issues that continue to pose significant challenges. For instance, sharing platforms are confronted with concerns regarding user information security; online shopping platforms grapple with counterfeit products; search platforms face scrutiny over information authenticity; and transportation platforms like Didi contend with personal safety issues. These occurrences occur against the backdrop of the platform economy and exert a substantial negative impact on both the economy and society.

1.1.2 The rise of platform-based economy is accompanied by the prominent phenomenon of platform-based enterprises ' default.

With the proliferation of the platform economy, platform enterprises are experiencing

a steady increase in their social influence. However, this growth is accompanied by frequent occurrences of default and an escalating lack of corporate social responsibility within these enterprises. Consequently, society is placing greater emphasis on these issues, leading to a gradual amplification of public opinion.

The European Commission has repeatedly slapped huge fines on Google, accusing it of abusing its search engine monopoly and unfairly treating competitors in the competition. These fines show Google 's default in the European market and the strict response of regulators to its misconduct. In 2018, Facebook erupted a serious data breach scandal that led to violations of user privacy. And the lack of effective supervision and control in political advertising and information dissemination has a negative impact on society and politics. The essence behind this is Facebook 's poor data management, such as failure to take appropriate security measures to protect user data, resulting in data leakage, abuse and infringement of user privacy. In 2020, the State Administration for Market Regulation of China initiated an antitrust investigation into Alibaba Group, accusing it of abusing its market monopoly position and restricting the competitiveness of other merchants, thus forming a monopoly that has an unfair impact on other businesses and consumers. In 2021, Ant Financial failed to fully fulfill its social responsibility as a financial technology platform, resulting in a large scale of its shadow banking business and poor risk control. It was urgently suspended on the eve of listing to avoid huge hidden risks to China 's financial system. Didi Chuxing has been

controversial due to driver safety and passenger safety issues. In order to rapidly expand market share, Didi has lowered the audit threshold for driver background, resulting in some drivers committing crimes and failing to fully fulfill safety management responsibilities. Baidu guides users' search results through bidding, ranks unqualified medical advertisements in the top, brings misleading and deception to users, and lacks transparency and integrity in advertising services, putting interests above user safety and rights.

Due to the particularity of platform-based enterprises to connect upstream and downstream needs and suppliers through data and related software systems, general trading behaviors will generate a large amount of user data and other related data assets when the platform occurs, so it has a wide range of social influence and dominance. In terms of workers' rights and interests, compared with traditional enterprises, platform enterprises may have greater loopholes in workers' rights and interests. Because platform-based enterprises often adopt flexible employment models, such as takeaway platforms and online ride-hailing platforms, employees are frequently classified as independent contractors or associates, rather than regular employees, which can result in inadequate safeguarding of workers' rights, including a lack of social security coverage, unstable working hours and low income. In data security and privacy protection, platform-based enterprises usually collect a large amount of user data and use it for personalized recommendation, advertising targeting and other purposes, while

leading to a corresponding increase in the risk of data leakage and abuse. If the platform enterprise fails to properly protect the security and privacy of user data, it may cause the user 's personal information to be leaked, abused or used for improper purposes, causing greater harm to users. In terms of market monopoly and unfair competition, platform enterprises have more prominent market dominance than traditional enterprises due to their scale effect and network externality. It is easier to form a market monopoly position, which enables them to manipulate market rules, limit the development of competitors, and adversely affect consumers and other enterprises. The problem of default will cause greater harm to the market and consumers. In false propaganda and fraud, platform-based enterprises usually carry out advertising and sales activities through online platforms, which makes false propaganda and fraud more likely to occur. Platform-based enterprises can mislead consumers in various ways, such as fictitious product advantages, exaggerating sales effects or concealing product defects. These behaviors eventually lead to greater economic and psychological damage to consumers. Due to the particularity of platform enterprises compared with traditional enterprises, in the event of a platform enterprise default, the repercussions extend beyond its stakeholders to encompass broader societal and economic implications. The adverse impact on social and economic development, as well as the fair competition environment, is far-reaching and more profound than that experienced by traditional enterprises.

In 2018, it was revealed that the data leakage incident with Cambridge Analytica led to the improper use of personal information of 87 million users. After the incident was brought to light, Facebook's market capitalization experienced a precipitous decline within a short timeframe, leading to widespread apprehension among a significant cohort of its user base regarding the trustworthiness of its platform. At the same time, this incident triggered global attention to data privacy and social media supervision, which led Facebook to face a stricter legal and regulatory environment. Facebook had to improve its data management and privacy protection measures, which increased operating costs and changed its business strategy. Uber has repeatedly made headlines because of its driver's safety issues, gender discrimination and internal cultural issues. Due to continuous negative reports, Uber's brand image has been seriously affected, and due to improper handling, Uber has faced multiple legal proceedings and fines. Finally, Uber's board of directors is under greater pressure and has to make major adjustments in senior management. Airbnb has encountered many challenges in dealing with disputes between landlords and tenants, from property destruction to discrimination incidents. These disputes have damaged Airbnb's reputation as a reliable intermediary. Finally, Airbnb has to adjust its policies and processes to better deal with such problems. YouTube faces challenges in regulating content on the platform, including improper content, misleading information and copyright infringement. Due to content problems, some advertisers temporarily withdraw from YouTube, which affects their advertising revenue. YouTube has to increase its audit of content, which

increases operating costs.

The essence of the lack of social responsibility of platform-based enterprises is that platform-based enterprises face the lag and deficiency of supervision in the early stage of development, which leads to the lack of effective supervision and restriction of their behavior. Regulators may not have perfect regulatory measures for emerging business models and technologies and cannot respond to the behavioral problems of platform companies in a timely manner. And platform-based enterprises usually aim at profitability. In order to pursue higher profits and market share, they will ignore social responsibility and moral obligations, leading them to adopt improper means in competition, restrict competition, abuse market monopoly position, and obtain greater economic benefits. The confluence of these multifaceted factors may precipitate the emergence of platform enterprise defaults. As the default of platform enterprises in meeting their social responsibilities becomes increasingly acute, the regulatory paradigm within the platform economy has shifted from inclusive and cautious to proactive supervision. This shift reflects a growing concern over the potential societal impacts of platforms and necessitates a more vigilant approach to oversight. Furthermore, platform users and other stakeholders are placing greater emphasis on the fulfillment of corporate social responsibility within platforms. The failure to meet these expectations can have significant repercussions for a platform's reputation, potentially leading to decreased user trust and engagement. In this evolving landscape, it is

imperative for platform enterprises to prioritize their social responsibilities and adapt their practices in line with heightened regulatory scrutiny and stakeholder expectations.

1.1.3 The impact of platform-based corporate social responsibility inconsistency on reputation

Reputation is the collective perception and recognition of an enterprise within the market, encompassing its brand equity, corporate image, and cognitive associations.

This intangible asset is a result of long-term strategic efforts and represents one of the company's most valuable assets. Inconsistencies in platform CSR performance can lead to varying levels of social responsibility among platform enterprises, resulting in stakeholders such as consumers, platform users, government regulators, and investors evaluating the company unfavorably. This evaluation can subsequently lead to a decline in corporate reputation as it impacts consumer trust, investor confidence, regulatory relationships, and overall stakeholder perceptions. Therefore, maintaining consistent and robust CSR practices across platforms is crucial for preserving and enhancing corporate reputation.

When there is a gap between the performance and commitment of enterprises in environmental protection, labor rights, consumer rights, data security and other aspects, consumers and other social groups will doubt the trust of enterprises. They will believe that the company lacks integrity and reliability on social responsibility issues, resulting in a negative perception of the company's evaluation and attitude, which will lead to a

decline in the credibility of the company, so that consumers may choose not to use the platform, or even spread negative word of mouth, thereby damaging the reputation of the company.

With the increasingly fierce competition in the market environment, users have higher requirements for enterprises. When platform-based enterprises are inconsistent in fulfilling their social responsibilities, users may feel disappointed and dissatisfied. Users believe that enterprises have not fulfilled their promised social responsibilities and violated their expectations, and users' dissatisfaction with enterprises may be transformed into user churn. They will turn to other platforms to find enterprises that are more in line with their own values and expectations. This kind of user churn not only has a negative impact on the reputation of the enterprise, but also may have a long-term adverse impact on the business development of the enterprise.

Moreover, the inconsistent implementation of social responsibilities can expose platform enterprises to legal and regulatory risks. As society's focus on corporate social responsibility continues to grow, regulators are increasingly vigilant in monitoring the conduct of these entities. Any discrepancies in the performance of corporate social responsibility may trigger investigations and result in penalties imposed by regulatory authorities. In cases where a platform enterprise is found to have serious deficiencies in meeting its social responsibilities, it could face substantial fines, penalties, or even operational restrictions.

The repercussions of such actions can be detrimental to the company's reputation and long-term prospects. Not only does it tarnish the image of the enterprise, but it also directly impacts its operations and financial performance. Therefore, ensuring consistent adherence to social responsibilities is not just a matter of ethical obligation but also crucial for mitigating legal and regulatory risks that could impede sustainable business growth.

Inconsistent implementation of corporate social responsibility can have significant repercussions, potentially leading to investor divestment. As the reputation of a company increasingly becomes a valuable asset, reflecting its standing in the market, investors are paying closer attention to how well businesses fulfill their social responsibilities when making investment decisions. This scrutiny is driven by the recognition that corporate social responsibility not only impacts a company's market prospects but also its financial stability. When platform enterprises exhibit inconsistency in their efforts towards social responsibility, it raises doubts among investors about the ethical and sustainable practices of these companies. Consequently, this may diminish investors' willingness to engage with such enterprises. The heightened focus on corporate social responsibility directly affects a company's reputation and can result in not only investor withdrawals but also impact its ability to secure financing and influence associated costs. Therefore, maintaining consistent and robust corporate social responsibility initiatives is crucial for preserving an enterprise's standing with investors

and ensuring access to necessary financial resources for future growth and development.

Inconsistent platform-based CSR performance can have far-reaching repercussions on corporate reputation, leading to diminished credibility, erosion of user base, heightened legal and regulatory risks, and increased scrutiny from investors. To mitigate these adverse effects, it is imperative for platform enterprises to prioritize the fulfillment of their social responsibilities by establishing a robust social responsibility management mechanism. This includes strengthening internal and external oversight mechanisms to ensure alignment between their stated social responsibility commitments and actual actions.

Proactive fulfillment of social responsibilities is crucial for platform enterprises in cultivating a favorable reputation, building trust with users and society at large, and ultimately achieving sustainable development goals. Simultaneously, government entities and regulators play a pivotal role in intensifying supervision of platform enterprises to promote their adherence to social responsibilities. By doing so, they contribute towards fostering an equitable, transparent, and sustainable economic environment that benefits all stakeholders involved.

1.1.4 Lack of research on the relationship between platform-based corporate social responsibility and its reputation

Research on platform-based corporate social responsibility primarily follows the traditional perspective of CSR and focuses on platform governance (Hao Xiaorui, 2023;

Guo Quanzhong and Zhang Jinyi, 2023), as well as the influence of government regulation (Li Qin, 2023). However, current research exhibits two main deficiencies. Firstly, the connotation of platform CSR extends beyond traditional CSR and lacks an exploratory nature. Existing research has not established a conceptual framework for platform-based corporate social responsibility. The traditional concept of corporate social responsibility does not fully capture the unique characteristics and complexities associated with platform-based CSR initiatives (Evans, 2003). Therefore, there is a need for more in-depth exploration to develop a comprehensive understanding of this evolving concept.

Secondly, there is a lack of research on the impact of inconsistent platform CSR performance on its reputation. On one hand, it is challenging for stakeholders to effectively evaluate platforms' social responsibilities due to digital assets and resources jointly invested by other participants in the platform ecosystem mobilized by digital platforms. This complexity makes it difficult for stakeholders to assess and compare different platforms' contributions to societal welfare accurately. On the other hand, inconsistent motivation in fulfilling platform CSR objectives combined with varying degrees of public trust in self-reporting practices can significantly affect how these initiatives are perceived by external stakeholders.

The absence of an established theoretical framework for evaluating or comparing different approaches to platform-based corporate social responsibility further

exacerbates these challenges. As such, there is an urgent need for scholarly inquiry into developing robust theoretical models that can account for these complexities while also providing practical guidance for businesses operating within digital ecosystems.

This expanded version provides additional context and elaboration while maintaining formal language suitable for academic discourse.

1.2 Research significance

1.2.1 Theoretical significance

In the current era of rapid platform economy expansion, the manner in which platform enterprises discharge their social responsibilities is not only crucial for their own sustainable development but also significantly impacts the overall societal harmony. As platform enterprises continue to ascend, it becomes imperative to elucidate and broaden the scope of their social responsibility in order to align with novel economic paradigms and societal anticipations. This article delves into the conceptual definition and theoretical underpinnings of Platform Corporate Social Responsibility (CSR), along with its ramifications on corporate reputation, thereby furnishing a comprehensive theoretical framework and empirical foundation for the implementation of Platform CSR within this new economic milieu. The evolving nature of platform-based business models necessitates an expanded understanding of CSR that encompasses aspects such as data privacy protection, fair competition practices, algorithmic transparency, and gig worker rights. By addressing these dimensions within their CSR strategies, platform

enterprises can effectively navigate ethical challenges while contributing positively to society at large.

The implementation of platform CSR differs significantly from that of traditional enterprises, as it encompasses not only the internal resource investment by the enterprise but also entails leveraging platform data resources and integrating resources from other participants within the platform ecosystem. This multifaceted resource allocation necessitates a comprehensive reevaluation and redefinition of the concept and scope of corporate social responsibility. Through an in-depth analysis of typical platform CSR performance, this study constructs a robust conceptual framework, elucidates the intricate characteristics and connotation of platform CSR, and offers a novel perspective for both theoretical understanding and practical application in this domain.

Moreover, this study undertakes an examination of the dissonance between the avowed commitments and tangible actions of platform enterprises in meeting their social responsibilities. Within the intricate framework of the platform economy, stakeholders often grapple with challenges in accurately assessing the degree to which enterprises are fulfilling their societal obligations, thereby exerting an influence on corporate reputation formation. Through a comprehensive questionnaire survey and robust regression analysis, this research empirically scrutinizes the specific impact of such disparities on corporate reputation, offering empirical validation for how platform

enterprises can more effectively discharge their social responsibilities and fortify their corporate reputation management endeavors.

By expanding the theoretical connotations of corporate social responsibility, this study delves into how platform enterprises can effectively discharge their social obligations, enhance their corporate standing through ethical and sustainable business practices, and provide both theoretical frameworks and empirical evidence to guide their efforts in fulfilling their societal responsibilities in a responsible and impactful manner. This has important practical significance for guiding the development of platform enterprises in the new economic form, and also provides a reference for other types of enterprises in fulfilling their social responsibilities.

1.2.2 Practical significance

In the current context, China's social economy is undergoing a significant transition. Xiao Hongjun (2019) has posited that during the "13th Five-Year Plan" period, the emergence of new economic platform enterprises, particularly those operating within the platform and sharing economies, has led to value creation across multiple dimensions including enterprise economic value, social value, and environmental value. In this digital economy era, these platform enterprises have emerged as pivotal drivers of social and economic development. Their innovative business models have not only reshaped market structures but also presented novel challenges and opportunities for fulfilling their corporate social responsibilities.

As this form of enterprise continues to gain prominence, there is an increasing need for extensive discussions on its corporate social responsibility (CSR), along with a more comprehensive theoretical framework to guide practice. While traditional CSR theories tend to focus on a firm's direct responsibility for aspects such as environmental sustainability, community engagement, and governance practices; it is imperative that platform-based CSR takes into account broader network effects and ecosystem impacts. These companies are required not only to concentrate on their own CSR practices but also manage and coordinate the behavior of all stakeholders involved in the platform ecosystem to ensure its healthy and sustainable development.

The purpose of this paper is twofold: firstly, it aims to summarize the theoretical connotation of platform-based corporate social responsibility by delving into its multifaceted dimensions; secondly, it seeks to explore specific implications for regulators tasked with overseeing these entities as well as provide actionable insights for enterprises themselves in effectively integrating responsible business practices within their operations.

For regulators, a deep understanding of the unique operating mechanism and social responsibility characteristics of platform-based enterprises is crucial. It is helpful to formulate more accurate and effective regulatory policies, which can promote the innovation and prosperity of the platform economy and ensure the protection of public interests. Regulators need to play a guiding and supervisory role in encouraging

platform-based enterprises to take positive measures, such as improving transparency, protecting consumer rights, and promoting fair competition. Platform enterprises must proactively fulfill their social responsibility, recognizing it as a strategic imperative essential for shaping long-term competitive advantage. By embedding corporate social responsibility (CSR) into their business strategies, platform-based companies can fortify their brand reputation and credibility, appealing to socially conscious users and stakeholders. Effective fulfillment of social responsibilities not only enhances the company's image but also mitigates regulatory risks and fosters trust among stakeholders. Enterprises should acknowledge that fulfilling social responsibility is an ongoing process requiring strategic commitment, consistency, and continuity in action. This entails adopting a comprehensive approach encompassing philanthropic initiatives as well as sustainable business practices such as environmental stewardship, ethical supply chain management, fair labor practices, and community engagement. Embracing this holistic view of CSR enables platform enterprises to align with societal values while contributing positively to the communities they serve.

This paper provides a perspective of the intersection of theory and practice through the discussion of platform-based corporate social responsibility, and provides valuable enlightenment for regulators and enterprises themselves. In this era of rapid change, understanding and implementing effective social responsibility strategies is crucial to promoting the healthy development of the platform economy and achieving sustainable

success of enterprises. Future research and practice should further explore how to achieve these goals in this emerging field and create greater value for all stakeholders.

1.3 Research questions

This study aims to investigate the performance of platform-based corporate social responsibility (CSR) and its impact on platform reputation. The primary research components include:

Defining and elucidating the concept of platform corporate social responsibility, including its connotations and implications. This paper delves into the disparities between platform enterprises and traditional counterparts in terms of the scope, content, and mechanisms for fulfilling social responsibilities, encompassing aspects such as the agent responsible for CSR initiatives, the specific content addressed by these initiatives, and the level at which they are fulfilled.

Furthermore, this paper aims to examine how incongruence between substantive and symbolic performance of platform CSR affects platform reputation. It also endeavors to compare this impact with that experienced by traditional enterprises when facing similar inconsistencies in their CSR efforts.

1.4 Research design

1.4.1 Research Contents

The exploration of the coherence between platform corporate social responsibility and

its subsequent impact on reputation is a multifaceted and intricate subject that necessitates thorough examination. This paper needs to identify more important factors from many elements and models. On the other hand, due to the historical literature on the relevant core part of the research content is less. Based on a comprehensive analysis of historical data and the current business environment, this paper seeks to identify influential factors impacting corporate social responsibility (CSR) performance consistency and its relationship with corporate reputation. To achieve this, the study will employ various research methodologies including literature review, questionnaire surveys, case analysis, and empirical testing. By integrating these approaches, it aims to provide a nuanced understanding of how CSR performance consistency contributes to shaping corporate reputation. Ultimately, the research endeavors to offer valuable insights into this complex interplay and derive meaningful conclusions for both academia and industry practitioners. In view of the above considerations, this study is roughly carried out in the following stages :

Key problems to be solved	Research content	Research method
Identifying research opportunities Definition of key concepts	Proposing research questions Clear theoretical basis	Document analysis
The multi-level exploration of the connotation of platform-based corporate social responsibility	Sub-study 1 The connotation and definition of platform-based corporate social responsibility	Case analysis Grounded analysis
Questionnaire design and distribution Empirical regression analysis	Sub-study 2 The impact of the consistency of platform-based corporate social responsibility travel on its reputation	Empirical Analysis of Large Sample
Theoretical contribution discussion Discussion on practical enlightenment	Summarize the conclusions of the study Looking forward to future research	Canonical parse

Chat 1 Research Path

1.4.2 Research Methods

The research contents, paths and methods of this study are shown in the following table.

Table 1: Research content, path and method of this study

Research Content	Research Path	Research Method
<i>The connotation of platform-based corporate social responsibility</i>	Based on literature and interview data, this paper analyzes the definition and connotation of platform-based corporate social responsibility.	Case analysis Grounded analysis
<i>Research on the impact of platform-based corporate social responsibility fulfillment consistency on platform-based corporate reputation</i>	Based on large sample empirical analysis, this paper analyzes the influence mechanism of substantive and symbolic fulfillment of platform-based corporate social responsibility on platform-based corporate reputation.	Questionnaire survey Empirical Analysis of Large Sample

Chapter 2 Theoretical basis and literature review

2.1 Platform-based enterprises

Platform-based enterprises refer to an open, multilateral and scalable economic ecosystem based on Internet technology. By integrating various resources and participants, connecting supply and demand sides through the platform, and promoting interaction, collaboration and innovation among participants through the rules and mechanisms of the platform itself, they provide diversified services and values to achieve bilateral or multilateral interaction and transactions.

Gawer & Cusumano (2008) pointed out that the core of platform-based enterprises is to build a multilateral platform that integrates suppliers, consumers and other participants into a unified system to achieve interaction and value exchange between participants. Sarah Brown (2011) argued that platform-based enterprises encourage the participation of external developers and innovators by creating opportunities for shared value, thereby promoting the development and innovation of the ecosystem. Andres Elman & Max Elman (2012) pointed out that the success of platform-based enterprises depends on scale effect and network externality, that is, with the increase of the number of participants, the value and attractiveness of the platform will also increase, thus forming a virtuous circle. In Gawer & Harhoff 's (2014) research, platform enterprises must meticulously plan and strategize the platform architecture design, ensuring it is

robust, scalable, and capable of accommodating diverse participants. Additionally, they need to develop effective incentive mechanisms that align with the goals of the ecosystem and encourage active participation from stakeholders. Furthermore, a comprehensive strategy for managing intellectual property within the platform ecosystem is essential to safeguarding proprietary information and fostering innovation. This entails establishing clear guidelines for ownership rights, licensing agreements, and protection of intellectual assets to ensure sustainable growth and value creation within the platform ecosystem. The research of Arjanvanden Born (2017) emphasizes that platform enterprises are not only realized through technology and the Internet, but also need to have an open innovation culture and effective cooperation relationship in order to create value with participants.

In recent years, China 's research on platform-based enterprises has been gradually enriched. Wang Jianwei (2015) in " Research on the generation mechanism and operation mode of platform-based enterprises " believes that the essence of platform-based enterprises is based on the underlying technology of the Internet, which can integrate suppliers, consumers and other participants to provide various services and values, and promote multilateral interaction and value creation. The enterprise form further emphasizes the openness, scalability and network effects of platform-based enterprises. Zhang Haixia and Wang Shushan (2016) believed that platform enterprises are an enterprise form with integration ability, interaction ability and innovation ability

in the article " Research on Innovation Mode and Profit Mechanism of Platform Enterprises, " and platform enterprises have the characteristics of multilateralism, openness, scalability and value creation ability. Zhao Zichao and Dong Xiaofeng (2018) enriched the definition and characteristics of platform-based enterprises in the " Research on the Characteristics and Profit Model of Platform-based Enterprises. " They believed that platform-based enterprises refer to the enterprise form based on Internet technology to integrate multiple suppliers and users, provide multiple services and values, and realize multilateral interaction and sharing value, and further pointed out the characteristics of openness, scalability, scale effect and network externality of platform-based enterprises. Zhang Kun and Li Jin (2016) proposed that platform-based enterprises are constructed based on Internet technology to integrate multiple resources and participants, promote the interaction and transaction between supply and demand through platform rules and mechanisms, and realize the enterprise form of shared value through network effect, scale economy and innovation ability. According to the research of Yang Zhen (2018), platform-based enterprises act as a bridge connecting supply and demand entities for transactions. They do not directly participate in product production or provide specific services, but achieve accurate docking between supply and demand in the market through Internet technology and interactive mechanisms, thereby reducing intermediate transaction costs. Compared with traditional enterprises, platform enterprises have a wider, more complex and closer user group. When the user scale is larger, platform enterprises can form the same side and cross-border network

effect, improve the competitiveness of enterprises, and form higher barriers to entry for other enterprises. On this basis, Xiao Hongjun and Yang Zhen (2020) further summarized the uniqueness of platform enterprises. They pointed out that platform-based enterprises connect bilateral users through the network platform and aggregate them together through the value proposition of the platform to play a positive role in the network effect.

Based on the historical literature, this study makes a preliminary definition of the essential connotation of platform-based enterprises. Platform-based enterprises are based on Internet technology. By building an open, multilateral and scalable economic ecosystem, suppliers, consumers and other participants can be integrated into a unified platform to promote interaction, communication and transactions among participants (Jacobides et al., 2018; McIntyre & Srinivasan, 2017). At the same time, platform-based enterprises rely on scale effects and network externalities by creating opportunities for shared value. The platform's architecture design, the incentive mechanism of participants, and the management of intellectual property rights encourage the participation of external developers and innovators to achieve the development and innovation of the ecosystem. In addition, platform-based enterprises have also achieved the goal of creating value with participating entities through an open innovation culture and effective cooperative relations. Based on the unique advantages and characteristics of connecting supply and demand sides, promoting innovation and value sharing,

platform enterprises have gradually grown into an important force in today 's economy. With the continuous evolution of technology and business environment, the development and research of platform enterprises will continue to attract the attention of scholars and practitioners, and bring new opportunities and challenges to economic development.

2.2 Platform-based corporate social responsibility

In the context of the platform economy, platform enterprises have demonstrated significant advantages in enhancing lifestyles, promoting employment, improving social welfare, and fostering economic growth. This paper integrates previous scholarly research on CSR definitions and studies on platform-based enterprises, summarizes the essence of platform-based CSR, and provides subsequent theoretical support for this study. Therefore, to further explore the social responsibility of platform enterprises, this study will specifically examine corporate social responsibility and platform corporate social responsibility from two perspectives.

2.2.1 Corporate social responsibility

Bowen (1953) was the first scholar to precisely define "social responsibility" as "the obligation of a business entity." He emphasized that corporate social responsibility should encompass both economic and non-economic factors. Davis (1960) concurred with this perspective, asserting that corporate social responsibility must extend beyond

the fundamental obligations of economic and legal responsibility. He introduced the concept of the "Iron Law of Responsibility," underscoring the equilibrium between rights and responsibilities. Carroll (1979) proposed that corporate social responsibility can be viewed as society's expectations of enterprises, developing a well-known pyramid model. Elkington (1997) advocated for enterprises to pursue sustainable development by integrating corporate profit, social responsibility, and environmental responsibility through the triple bottom line principle. Carroll (2015) reiterated that corporate social responsibility comprises four components: economic, legal, ethical, and discretionary or philanthropic responsibilities. Berger-Walliser and Scott (2018) argue that in the context of global economic integration and interconnectedness, prioritizing shareholders is no longer suitable for defining social responsibility. Simultaneously, international organizations have also delineated the essence of corporate social responsibility. For instance, the International Organization for Standardization (2010) posits that corporate social responsibility entails enterprises proactively assuming societal responsibilities commensurate with their economic activities' impact on society and the environment. According to the World Business Council for Sustainable Development (WBCSD), corporate social responsibility embodies a company's dedication to its employees, society, and stakeholders; safeguarding these relationships is imperative for ensuring sustainable enterprise and societal development. Overall, foreign scholars' comprehension of social responsibility has evolved through three stages, each reflecting distinct theoretical perspectives and

socio-cultural contexts - from the initial shareholder primacy theory emphasizing an enterprise's primary objective as maximizing shareholder value. The instrumental theory posits that social responsibility is the realization of corporate profit maximization through efficient management, with the integration of social and environmental considerations into the core operations of enterprises rather than treating them as separate responsibilities. This approach emphasizes businesses' primary focus on economic objectives while indirectly contributing to societal welfare through their business activities. The second stage, stakeholder theory, represents a shift towards a more comprehensive understanding of corporate social responsibility. At this stage, enterprises are expected to prioritize not only shareholders' interests but also take into account the rights and concerns of other stakeholders such as employees, customers, suppliers, local communities, and governmental bodies. This broader perspective leads to a more diverse perception of corporate social responsibility within society. With the emergence of globalization and sustainability challenges in recent decades, corporate social responsibility has entered a third phase where companies are recognized as influential actors in global value chains with significant roles in addressing social and environmental issues. This expanded scope now encompasses not only accountability to all stakeholders but also emphasizes achieving economic, social, and environmental sustainability throughout their development process. These three stages reflect an evolving understanding of corporate social responsibility from purely profit-driven motives to considering a wider range of stakeholders' interests and ultimately

embracing sustainable practices for long-term societal well-being. The contemporary cognition of Corporate Social Responsibility (CSR) underscores the imperative for enterprises to acknowledge the long-term interests of stakeholders and the holistic well-being of society through their fundamental business activities and engagements with stakeholders. The progression from shareholder primacy theory, which posited that a company's primary responsibility is towards its shareholders, to stakeholder theory, which recognizes the importance of considering all parties affected by a company's actions, and subsequently to the notion of comprehensive responsibility accentuating sustainable development, epitomizes a profound evolution in foreign scholars' comprehension of corporate social responsibility. This transformation mirrors the shifting societal values and an enhanced understanding of the role and obligation of businesses within society. In today's socio-economic milieu, businesses are anticipated to operate in a more responsible and sustainable manner. This approach is not only advantageous for the enduring welfare of global society and environmental preservation but also pivotal for their own prosperity as it fosters trust among stakeholders, enhances brand reputation, mitigates risks associated with environmental or social issues, attracts talent who seek purpose-driven work environments, and ultimately contributes to long-term financial success.

Chinese scholars' research on the connotation of corporate social responsibility typically integrates insights from foreign scholars and adapts them to the specific

context of Chinese enterprises. As China's economic transformation and market economy continue to progress, the scope of China's social responsibility has expanded from a narrow focus on environmental issues to encompass a broader array of concerns. This evolution has prompted an increase in research efforts aimed at comprehensively understanding its connotation within the framework of stakeholder theory. These studies reflect the increasing complexity and multifaceted nature of corporate social responsibility within the Chinese business landscape. Wang Nannan (2008) provided a comprehensive definition of corporate social responsibility, emphasizing the need for companies to balance the interests of shareholders with those of employees, consumers, creditors, the environment, communities, competitors and other stakeholders. This approach advocates for maximizing benefits across multiple dimensions while considering the broader impact on society. In 2011, Li Weiyang and Xiao Hongjun proposed a "core definition" of corporate social responsibility that centers on maximizing societal well-being through effective management of the impact of corporate operations on the natural environment, society and stakeholders within a specific organizational framework. This perspective underscores the importance of integrating social welfare considerations into business strategies. Furthermore, Yu Ao et al. (2014) argue that enterprises' pursuit of social responsibility should prioritize enhancing overall societal welfare rather than solely focusing on maximizing their own interests. They advocate for an approach where businesses actively contribute to improving societal well-being as part of their core mission beyond profit

maximization. Therefore, it is imperative for enterprises to actively seek a state of equilibrium between these dual objectives. Zhang Zhaoguo et al. (2012) proposed from the stakeholder perspective that enterprises should assume social responsibilities towards external stakeholders such as shareholders, employees, creditors, suppliers, consumers, the environment and the government, encompassing both legal and ethical obligations. Subsequently in 2018, within the context of big data, Xin Jie and Zhang Lanyan conducted an in-depth exploration of internal and external mechanisms of corporate ecosystem social responsibility and presented theoretical elucidations on corporate social responsibility amidst the "big data" trend. Simultaneously considering the characteristics of Chinese enterprises, different entities also exhibit variances in terms of extent and scope of social responsibility. In conclusion, enterprises need to actively find a state to achieve a balance between these two goals by taking into account their stakeholders' interests while fulfilling their legal and extra-legal responsibilities towards shareholders, employees, creditors, suppliers, consumers, the environment, and government. Subsequently, in 2018, Xin Jie and Zhang Lanyan deeply explored the internal and external mechanisms of corporate ecosystem social responsibility under big data trend. Different subjects also have differences in degree & scope of social responsibility due to characteristics specific to Chinese enterprises.

In 2006, Tian Hong emphasized the necessity of defining corporate social responsibility based on the intricate and dynamic interaction between a company and its stakeholders.

This approach aims to prioritize meeting the needs of these stakeholders, while simultaneously reducing transaction costs and optimizing partnerships. Ding and Chen (2015) proposed that Chinese state-owned enterprises have inherent advantages in assuming social responsibilities, particularly when faced with more institutional constraints compared to private enterprises. They argued that state-owned enterprises are better positioned to fulfill social responsibilities effectively under such circumstances. Meng Zhenping (2006) advocated for large state-owned enterprises to actively engage in fulfilling corporate social responsibility at both cognitive and operational levels. He emphasized that this involves addressing political, economic, and societal dimensions within their operations. By doing so, they can contribute positively to society while also enhancing their own organizational capabilities.

In 2018, Chen Guannan conducted an in-depth analysis of the strategic model employed by the Chinese government to promote and facilitate corporate social responsibility (CSR) within large enterprises. The study aimed to explore effective methods through which the government could encourage and support CSR initiatives among these entities. Additionally, Pan Qi (2018) emphasized that private enterprises should actively emulate state-owned enterprises in terms of philanthropic contributions to mitigate issues arising from information asymmetry and enhance the efficacy of their donations.

Furthermore, in 2015, guided by stakeholder theory, Chen Cheng provided a comprehensive definition for small and medium-sized enterprises' (SMEs) social

responsibility by emphasizing their proactive accountability towards core stakeholders, communities, and environmental sustainability.

In conclusion, corporate social responsibility has gained widespread recognition among organizations and researchers both domestically and internationally. With ongoing economic and social development, research on the essence of social responsibility has become increasingly profound and multifaceted. Moreover, scholars have developed a deeper understanding of CSR's connotation based on various theories and research subjects when defining CSR.

2.2.2 Platform-based corporate social responsibility

The stakeholder theory-based definition of corporate social responsibility has generated a substantial body of research. However, the academic community lacks a precise and comprehensive definition of platform corporate social responsibility. Existing literature analysis indicates that current research primarily focuses on theoretical analysis, encompassing legitimacy, content and scope determination, governance methods, and evaluation of platform-based CSR behavior. This suggests that further exploration is needed to understand the specific dimensions and dynamics of platform CSR within the broader context of corporate social responsibility.

In the context of platform enterprises' social responsibility, Zhu Xiaojuan and Li Ming (2020) argue that these entities, as a distinct form of enterprise, should take into account

macro-factors such as the social environment and economic development level when assessing their social responsibilities. They also stress the intricate nature of the enterprise itself and the unique operational challenges it encounters. Hong Jun and Yang Zhen (2020) assert that platform enterprises share fundamental characteristics with traditional enterprises, representing organizations that closely intertwine economic and social aspects. Consequently, it is justifiable for platform enterprises to embrace corporate social responsibility akin to conventional businesses in order to foster sustainable development within a dual-system framework. Chao Gang et al. (2017) integrated the two-sided market theory into their analysis of platform-based CSR to delineate the content and scope of platform-based CSR, proposing that platform-based enterprises would adapt their social responsibility behaviors in response to changes in the market environment, aiming for equilibrium between users on both sides of the platform, thus establishing a leverage balance model. Yang Zhen (2018) argues that fulfilling social responsibility by platform-type enterprises is not simply an individualistic endeavor; rather, these enterprises utilize platforms to aggregate users from both sides, resulting in a complex and intertwined nature of platform-type corporate social responsibility. On one hand, enterprises engage in social governance as individuals; on the other hand, they collectively fulfill social responsibilities with bilateral users within the platform. According to research by Xiao Hongjun and Li Ping (2019), they categorized the social responsibility of platform enterprises into three levels based on how these entities interact with society.

These modifications enhance professionalism and precision while maintaining fluency. Additionally, specific terminology has been utilized to ensure accuracy and rigor throughout the expression. The primary level involves assuming responsibility as an autonomous business entity, a commercial platform, and a distributor of social resources. These three tiers respectively fulfill the "bottom line requirements," "reasonable expectations," and "contribution advantages," which constitute the specific content of the platform's corporate social responsibility. Zhu Xiaojuan and Li Ming (2020) focus on e-commerce platform enterprises, summarizing the specific contents of their social responsibilities and proposing two ways to fulfill them: directly utilizing their own resources or leveraging their social influence to jointly fulfill responsibilities with relevant enterprises and users. These two approaches may overlap in practice, but joint fulfillment is more suitable for addressing common issues. Comparing platform enterprises with traditional ones, Xiao Hongjun and Yang Zhen (2020) argue that platform enterprises exhibit heterogeneity and duality in fulfilling social responsibilities due to both private and public attributes. Therefore, when assuming social responsibility, they should consider both the "market rationality" boundary of private products/services and the "social rationality" boundary of quasi-governmental organizations.

In the realm of governance and the effectiveness of platform-based corporate social responsibility, Yangzhen (2018) has introduced a pioneering model for platform-based

corporate social responsibility governance. He posits that platform-based corporate social responsibility governance is undergoing a transformation from the traditional supply chain governance model to a complex networked social governance framework. According to Yangzhen, managing the social responsibility behaviors of users on both sides of the platform can be achieved through mechanisms such as audit supervision, evaluation certification, and reputation incentives, thereby integrating governmental and market-driven approaches into an open and transparent framework. In their analysis of traditional social responsibility governance models in platform-based enterprises, Xiao Hongjun and Li Ping (2019) found that direct application may result in inflexible forms and ineffective governance. The authors advocate for an adaptive approach to governing CSR within platforms by leveraging audit supervision mechanisms, evaluation certification processes, reputation incentive systems while integrating governmental oversight with market-driven initiatives to ensure effective management of user behavior related to CSR on these platforms. The ecological governance model is better suited to address the alienated behavior of platform-based corporate social responsibility through hierarchical and cross-level governance, encompassing comprehensive oversight of individuals, situations, and systems. This also includes cross-niche mutual governance and network co-governance. Xiao Hongjun and Yang Zhen (2020) compared platform-type enterprises with traditional enterprise models and proposed that platform-type enterprises exhibit uniqueness in assuming social responsibility, possessing both private and public attributes. Therefore, they

recommend that platform companies integrate the market logic of private products and services with the social logic of public organizations when fulfilling their social responsibilities. Depending on different theoretical orientations, the management of social responsibility in platform enterprises may vary in terms of management subjects, objects, and mechanisms. Consequently, the management of social responsibility in platform enterprises may have three levels of impact: firstly on the enterprise itself by affecting its reputation; secondly on bilateral users by influencing trust between them; thirdly on the entire platform and its users by impacting value co-creation. As rule-makers, platform enterprises not only need to fulfill general social responsibilities but also actively guide users within the business ecosystem to assume their own social responsibilities. Therefore it is believed that when feasible strength allows for it, platform enterprises should proactively take on general social responsibilities while also fulfilling their supervision and guidance duties towards users within their platforms.

Based on the extant literature, current scholarly research predominantly centers on the legitimacy, governance, and assessment of specific behaviors exhibited by platform-type enterprises in practical contexts. There is a paucity of research pertaining to the delineation of platform corporate social responsibility, with this area still being in its nascent exploratory phase.

2.2.3 Symbolic platform corporate social responsibility

Symbolic Platform-Based Corporate Social Responsibility (SPCSR) refers to those

superficial and formal measures, which are mainly aimed at shaping the positive image of enterprises and responding to external expectations and pressures, rather than committing to solving social problems in depth or promoting real sustainable development. The purpose of this study is to explore how enterprises can transcend symbolic social responsibility behavior and achieve in-depth social responsibility participation and sustainable development through in-depth analysis of the motivation, performance, social and academic criticism of symbolic platform-based corporate social responsibility and its possible impact on enterprises and society.

Symbolic social responsibility behavior has multiple dimensions of motivation. First of all, public expectation and social pressure are important factors to promote enterprises to adopt symbolic social responsibility behavior. With social responsibility increasingly becoming one of the important criteria for enterprise evaluation, enterprises feel the pressure from the public and stakeholders and need to demonstrate their contribution to social well-being. Secondly, symbolic social responsibility behavior is also regarded as a marketing strategy to enhance market competitiveness by increasing brand awareness and attracting consumers' attention. However, behind this motivation reflects the potential contradiction between commercial interests and social welfare goals. Therefore, in the current society, there are various forms of symbolic social responsibility behaviors, including one-time charitable donations, superficial environmental protection measures, social project sponsorship or symbolic actions to

protect labor rights and interests. These activities tend to focus on specific periods or events, lacking commitment to long-term social responsibility and sustainable development. In addition, the selection and implementation of such behaviors are more focused on shaping the external image of the company and gaining external recognition, rather than in-depth social responsibility practices.

Symbolic social responsibility behavior faces widespread criticism from society and academia. Critics point out that these behaviors are superficial and lack continuity and limit their ability to effectively solve social problems and promote sustainable development. This behavior may lead to public misunderstanding of corporate social responsibility and misconception that companies have made sufficient social contributions, which may be limited or non-substantive in fact. In addition, symbolic social responsibility behavior may also be regarded as a manipulative strategy to cover up the shortcomings of enterprises in environmental protection, social justice and so on. Although symbolic social responsibility behaviors face criticism, to a certain extent, they also have some positive effects on enterprises and society. For enterprises, symbolic social responsibility actions can enhance brand image and market share in the short term. For society, these behaviors have at least increased the public's attention to certain social issues and may promote the discussion and attention of related issues. However, these positive effects are far from offsetting their long-term negative effects, including potential damage to corporate credibility and dilution of the true meaning of

social responsibility.

In order to achieve deep social responsibility participation and long-term sustainable development, enterprises need symbolic actions beyond the surface. This requires enterprises to establish and implement long-term social responsibility strategies, cooperate with stakeholders, clarify specific goals and action plans, and adopt transparent and effective supervision and evaluation mechanisms. In addition, enterprises should closely link social responsibility activities with their core business strategies to ensure that these activities can bring about substantive social change. Enterprises should also actively participate in the solution of social problems and demonstrate their true commitment to social responsibility by investing in sustainable development projects, establishing long-term community partnerships, and promoting the improvement of social responsibility standards in the industry. Through these deep participation and substantive actions, enterprises can not only enhance their image in the public mind, but also have a lasting positive impact on society. The symbolic platform of corporate social responsibility reveals the complexity and challenges in the pursuit of social responsibility and sustainable development. Although it may bring some positive effects in the short term, in the long run, real social responsibility and sustainable development require enterprises to go beyond symbolic actions and achieve through deep participation and substantive contributions. This not only requires companies to adjust their strategies, but also requires deep integration and reform at the

cultural and operational levels to ensure that their social responsibility activities are closely linked to core business strategies, forming a consistent internal and external, long-term commitment to social well-being of the corporate behavior model. Only in this way can enterprises play a greater role in the field of social responsibility and achieve more sustainable business success and social well-being.

2.2.4 Substantive platform corporate social responsibility

Substantive platform corporate social responsibility entails platform enterprises proactively assuming the mantle of societal and stakeholder responsibility in their operational processes, while concurrently promoting sustainable development and societal prosperity through effective management, supervision, and guidance. Grounded in this ethos of social responsibility, platform enterprises not only prioritize their own economic interests but also actively address pertinent social and environmental issues, striving to achieve a harmonious equilibrium between economic benefits, social welfare, and environmental conservation. This approach aligns with the principles of triple bottom line accounting by considering financial performance alongside social and environmental impact. Substantive platform-based corporate social responsibility involves multiple disciplines, including corporate ethics, sustainable development theory, social innovation theory and network platform economics. From the perspective of corporate ethics, substantive platform-based corporate social responsibility requires platform-based enterprises to take into account

the impact on society and the environment in their decision-making process and take proactive measures to promote fairness and sustainability. The theory of sustainable development further emphasizes the interdependence between enterprise activities and social environment system and requires enterprises to protect environmental resources and promote social justice while pursuing long-term interests. Social innovation theory emphasizes the importance of solving social problems through new social practices, organizational models and technologies, and provides an innovative path for substantive platform-based corporate social responsibility. Network platform economics provides theoretical support for understanding the business model, governance structure and its relationship with social responsibility practice of platform enterprises. Nambisan & Baron (2019) pointed out that the implementation of substantive platform-based corporate social responsibility can promote the development of social cooperation and the sharing economy. By guiding users to assume social responsibility, the platform can encourage users to share resources and services, reduce waste of resources, and achieve more effective allocation of resources. This will help to establish win-win social relations and promote the sustainable development of the sharing economy model.

Firstly, the implementation of substantive platform corporate social responsibility holds great significance for the sustainable development of enterprises. It can serve as a catalyst for corporate innovation and social impact. Enterprises that pay attention to

social responsibility are more likely to innovate in products, services and business models to solve social problems and meet user needs, which can not only help enterprises gain competitive advantage in the market, but also help to bring positive impact to society (Gualandris, 2018). At the same time, as an intermediary of information and resources, platform enterprises have great influence and market share. Their management decisions and behaviors directly affect the reputation and image of the enterprise. By actively fulfilling their social responsibilities, platform-based enterprises can establish a good corporate image and enhance the trust of users and investors, thereby enhancing market competitiveness and long-term sustainable development capabilities. Secondly, substantive platform-based corporate social responsibility also has a greater impact on bilateral platform users. The users of platform enterprises include suppliers, consumers and other groups. Through effective management and supervision, the platform can establish sound rules and mechanisms to protect the rights and interests of users. For example, the platform can strengthen the quality supervision of goods and services to prevent the emergence of fake and shoddy products ; it can also strengthen the supervision of the trading environment and improve the security and credibility of the transaction. In this way, trust between users will be enhanced, promoting trading activities and value creation on the platform. At the same time, substantive platform-based corporate social responsibility is of great significance to the overall formation of the platform and users. Platform-based enterprises enable users and platforms to gain benefits together by creating a sharing economy and

synergies. However, if the platform ignores social responsibility and only pursues the maximization of short-term benefits, it may lead to excessive consumption of resources, unfair distribution and market distortion. Therefore, platform-based enterprises should play the role of rule-makers to guide users within the platform to assume social responsibility. This can be achieved by establishing shared values, providing social rewards, and setting up incentive mechanisms. By guiding users to fulfill their social responsibilities, regulating user behavior, protecting rights and interests, and providing fair opportunities, we can reduce information asymmetry, market failure, and resource inequality, and achieve a fair distribution of resources and opportunities (Schor, 2016).

Based on the aforementioned rationales, the integration of corporate social responsibility (CSR) into platform entities has become an inexorable trend in contemporary enterprise development. Platform enterprises should proactively embrace their societal obligations, prioritizing not only economic gains but also social and environmental benefits. Subsequent research endeavors should delve deeper into the challenges and opportunities associated with substantive platform CSR, offering more targeted strategic recommendations for platform enterprises and policymakers. Furthermore, it is imperative to foster closer collaboration between platform enterprises, government bodies, NGOs, and the public to collectively advance social responsibility and achieve sustainable social development goals.

2.3 Corporate social responsibility to fulfill inconsistent behavior.

2.3.1 The definition of corporate social responsibility performance inconsistency behavior

The inconsistent implementation of corporate social responsibility has a historical foundation dating back to the early 20th century. Initial research on corporate social responsibility primarily emphasized the economic imperative of companies, focusing on the generation of profits for shareholders. However, as societal expectations evolved, there was a gradual shift in research focus towards studying corporate responsibility from three key dimensions: social, environmental, and ethical/moral. In recent years, scholarly attention has turned towards examining corporate hypocrisy and incongruent socially responsible behavior, shedding light on the dissonance between rhetoric and actions within organizations. When companies express their concern about social responsibility in words, but fail to fulfill their commitments in actual behavior, consumers may have hypocrisy cognition. Such inconsistent information transmission may damage the reputation and credibility of enterprises, leading to negative consumer reactions. In the study of history, scholars hold different views.

The view of resource dependence holds that in the face of resource shortage or competitive pressure, enterprises will ignore the fulfillment of corporate social responsibility in order to pursue profit maximization, thus reducing their investment in the field of social responsibility or claiming to pay attention to social responsibility in words, but they do not really practice it in actual behavior. When companies are facing

financial pressure, fierce competition or market downturn, companies operating for centralized resources will reduce the investment in social responsibility performance to meet the expectations of shareholders and stakeholders on profits. Aguilera (2007) delved into the influence of resource dependence and firm size on the interplay between corporate social responsibility (CSR) and financial performance, uncovering that heightened resource dependence and larger company scale are linked to improved CSR performance. Thus, from a resource-dependent standpoint, organizational behavior is often constrained by economic conditions and the availability of resources.

According to the stakeholder theory, enterprises will consider the rights and interests of various stakeholders, including shareholders, employees, consumers and communities, when making decisions. However, some studies have pointed out that companies may be more inclined to meet the needs of stakeholders who have the greatest impact on them, while ignoring other stakeholders. This kind of behavior that favors specific stakeholders may lead to inconsistent corporate performance in social responsibility. Enterprises may claim to attach importance to employee rights and interests, but in practice, they reduce salary or ignore employee benefits. This may be due to the fact that other stakeholders have a more direct impact on the business, or their needs are better aligned with the interests of the business. Freeman (2010) reviewed the relationship between stakeholder theory and corporate social responsibility, emphasizing the tendency for inconsistency that may arise when enterprises address

stakeholder needs. This further underscores the role of stakeholder theory in explaining inconsistencies in CSR behavior.

2.3 Corporate social responsibility to fulfill inconsistent behavior.

2.3.1 The definition of corporate social responsibility performance inconsistency behavior

The historical inconsistency in the implementation of corporate social responsibility can be traced back to the early 20th century. Initial research on corporate social responsibility primarily emphasized the economic obligations of companies, particularly in terms of generating profits for shareholders. However, as societal expectations evolved to encompass broader responsibilities from enterprises, research gradually shifted towards studying corporate responsibility across three key dimensions: social, environmental, and ethical. In recent years, researchers have increasingly focused on corporate hypocrisy and inconsistent socially responsible behavior, shedding light on the disparity between stated intentions and actual actions. When companies express their concern about social responsibility in words, but fail to fulfill their commitments in actual behavior, consumers may have hypocrisy cognition. Such inconsistent information transmission may damage the reputation and credibility of enterprises, leading to negative consumer reactions. In the study of history, scholars hold different views.

The view of resource dependence holds that in the face of resource shortage or

competitive pressure, enterprises will ignore the fulfillment of corporate social responsibility in order to pursue profit maximization, thus reducing their investment in the field of social responsibility or claiming to pay attention to social responsibility in words, but they do not really practice it in actual behavior. When companies are facing financial pressure, fierce competition or market downturn, companies operating for centralized resources will reduce the investment in social responsibility performance to meet the expectations of shareholders and stakeholders on profits. Aguilera (2007) explored the impact of resource dependence and company size on the relationship between corporate social responsibility and financial performance, and found that companies with higher resource dependence and larger company size perform better in social responsibility. Therefore, the resource dependence view holds that corporate behavior is often limited by its economic status and resource availability.

According to stakeholder theory, companies take into consideration the rights and interests of various stakeholders, including shareholders, employees, consumers and communities when making decisions. However, some studies have pointed out that companies may be more inclined to prioritize meeting the needs of the stakeholders who have the most influence on them, at the expense of others. This favoring of specific stakeholders can lead to inconsistent CSR (Corporate Social Responsibility) performance. Companies may claim to value employee rights but in practice reduce wages or ignore employee benefits. This may be because other stakeholders have a

more direct impact on the business or their needs are more aligned with the interests of the business. Freeman (2010) reviewed the relationship between stakeholder theory and corporate social responsibility, emphasizing the tendency and inconsistency that may exist when enterprises meet the needs of stakeholders. This further supports the role of stakeholder theory in explaining inconsistencies in CSR behavior.

Opportunism theory holds that the behavior of enterprises in social responsibility is often affected by the incentive mechanism. When enterprises can obtain short-term benefits or reputation from social responsibility behaviors, they may take superficial social responsibility actions, but there are inconsistencies in actual operations. Enterprises may adopt social responsibility behavior for brand image building, public relations or market demand, rather than for real sense of responsibility. This ostensible social responsibility action is sometimes referred to as "green shuffle" or "green makeup." Delmas (2013) focuses on the green shuffle behavior of enterprises, explores the ostensible environmental protection actions taken by enterprises in order to shape their image, and points out that some enterprises cover up their actual negative impact on the environment through ostensible environmental protection behavior, which further supports the view of opportunism theory in explaining the inconsistent social responsibility behavior of enterprises, indicating that enterprises cover up their actual environmental or social impact through external behavior changes. However, this kind of hypocrisy may lead to the loss of public trust and reputation in the long run.

The theory of information asymmetry believes that information asymmetry between enterprises and external stakeholders may lead to inconsistent performance of enterprises in social responsibility. Enterprises may shape a good image of social responsibility through publicity and marketing but fail to fulfill their commitments in actual behavior. Companies may emphasize their social responsibility efforts through well-planned campaigns, while ignoring behaviors that are inconsistent with their image. In this case, companies may choose to disclose positive information, hide negative information or take superficial improvement measures to meet the expectations of the public and stakeholders. This information asymmetry may lead to public misunderstanding of corporate social responsibility behavior and have a negative impact on corporate reputation.

2.3.2 Categories of inconsistent corporate social responsibility performance

Wagner initially introduced the concept of corporate social responsibility inconsistency in his 2009 study, highlighting the impact of incongruity between words and actions in CSR initiatives on consumer perception of hypocrisy. He posited that when there is a disparity between promises and actual behavior, consumers may perceive a company as hypocritical. Such inconsistencies can harm a company's reputation and credibility, leading to negative effects on consumers. Inconsistent conduct in the realm of corporate social responsibility can have detrimental repercussions for a company's standing. Some scholars have delved into this issue; for instance, Mou Yupeng et al., in 2012,

categorized corporate social responsibility inconsistency into three types: incongruity between CSR behavior and corporate capacity, incongruity between CSR behavior and response, and incongruity between corporate conduct and event alignment. They further explored the link between corporate social responsibility inconsistency and consumer perception of hypocrisy. In his 2012 research, Hale argued that consumers' perception of corporate hypocrisy not only encompasses discrepancies between words and actions but also involves misjudgment, negative attribution, and adverse emotions. For example, when companies promote their social responsibilities, they promise noble values and behaviors, but the actual behavior is inconsistent with the propaganda. This inconsistency will cause the public to lose confidence in it, thus reducing the corporate reputation. Or enterprises have shown good social responsibility in some aspects, but in other aspects, they have not fulfilled their commitments or deviated. For example, enterprises invest in the field of environmental protection, but there are also violations of labor laws and regulations. This inconsistency will also have a negative impact on corporate reputation. Or enterprises show certain behavior in social responsibility, but their actual motivation may not be out of social responsibility but for other purposes, such as pure marketing means or interest-driven. Upon uncovering such incongruities, consumers may perceive the business as exhibiting hypocrisy and untrustworthiness, leading to a detrimental assessment of the company. This study specifically delves into the ramifications of corporate social responsibility inconsistency on corporate reputation across three dimensions: incongruence between words and actions,

inconsistent conduct that deviates from stated values or commitments, and disparity in behavior and motivation, which can lead to skepticism regarding the sincerity of the company's social responsibility efforts. In this case, companies may publish false propaganda and exaggerate their contributions to environmental protection, labor rights or other social issues. When the public finds that the actual behavior of the company is inconsistent with its publicity, they may feel cheated and lose trust in the company. This loss of trust will lead to loss of consumers, reputational damage and the negative impact of public opinion.

Inconsistent behavior (inconsistent behavior) refers to the contradictory behavior of enterprises at different times or in different regions. For example, a company may actively promote sustainable development and environmentally friendly measures in the domestic market, but there are problems of environmental damage or improper labor conditions in other countries. This inconsistency may be exposed by the media or stakeholders, causing public questioning and criticism. The public 's inconsistent behavior towards enterprises will lead to reputation damage and consumer resistance.

The inconsistency between behavior and motivation (inconsistency between behavior and motivation) refers to the inconsistency between the actual behavior of the enterprise and the information conveyed by the society. For example, a company may donate a huge amount of money to a charity, but in fact it is to obtain tax benefits or improve its image, not really out of a sense of social responsibility. When the public

find that the company's behavior is not motivated by real motives, they may think it is hypocritical and selfish behavior and have a negative view of the company. This may lead to public distrust, reputation damage and consumer disgust.

2.4 Theoretical basis

2.4.1 Stakeholder theory

According to foreign research experience, investigating the relationship between corporate social responsibility and corporate performance based on stakeholder theory is beneficial for avoiding contradictory results. Therefore, this study will examine the relationship between corporate social responsibility and performance from a stakeholder theory perspective.

The evolution of stakeholder theory has gone through several stages. Initially, the Stanford Institute proposed the stakeholder theory for the first time, emphasizing the close relationship between stakeholders and the survival of enterprises. Later, Ansoff criticized Stanford's theory, arguing that its establishment needed to rely on specific conditions, which was the definition of the original narrow concept of stakeholders.

Freeman became an advocate of the concept of generalized stakeholders, he emphasized the interaction between stakeholders and enterprises. In his ' Strategy Management: "a stakeholder is any group or individual with the power to exert influence on, or be impacted by, the achievement of a business's goals." On this basis,

Clarkson and Blair further defined stakeholders accurately, and put forward the concept that ' stakeholders invest certain assets in enterprises and bear corresponding risks, so these investors have corresponding ownership and residual ownership of the results of enterprises '. This definition is now widely accepted and applied by the research community.

The classification methods of stakeholders mainly include multidimensional subdivision method and Mitchell scoring method. The multidimensional subdivision method refers to the classification of stakeholders according to one or more feature dimensions, among which Freeman, Frederick and Grant are the representatives of the multidimensional subdivision method. Mitchell, Agle and Wood put forward the scoring method in the late 1990 s. This method combines the definition and classification of stakeholders. According to their three main attributes of power, legitimacy and urgency, stakeholders are divided into deterministic stakeholders, expected stakeholders and potential stakeholders. The Mitchell scoring method is more operational than the previous multidimensional segmentation method, and therefore has been widely recognized by the research community. The following will elaborate on the concept of each stakeholder in the stakeholder theory.

When enterprises fulfill their social responsibilities, they involve multiple stakeholders, and each group has unique concerns and needs. The following is a more detailed description of the social responsibilities of different stakeholders:

Corporate social responsibility to shareholders includes ensuring the safety of shareholders' rights and interests. This includes regularly informing shareholders about the company's operating conditions and financial situation, providing transparency so that they can make informed investment decisions. Enterprises also need to maintain the safety of shareholders' assets and take measures to ensure reasonable dividend distribution and capital return. Enterprises must strive to increase the growth rate of earnings per share as an indicator of corporate social responsibility to shareholders, reflecting the profitability of enterprises and the degree of concern for shareholders.

Corporate social responsibility to employees covers many aspects. This includes providing training and career development opportunities to help employees improve their skills and competencies. At the same time, enterprises should ensure that the rights and interests of employees are fully protected, including wages, social insurance, labor rights and interests. A good corporate culture and working environment are also part of employees' social responsibility to improve employees' job satisfaction and loyalty.

Corporate social responsibility to customers involves the provision of safe, high-quality and efficient products and services. This includes ensuring product quality and performance, meeting customer needs, and providing true and accurate product information. Enterprises should actively participate in after-sales service to solve problems and maintain customer satisfaction. Whether in the process of publicity and marketing, or in the process of after-sales service, enterprises must follow the principle

of good faith, to provide customers with accurate, real, detailed product information and thoughtful, professional after-sales service. Finally, enterprises should also safeguard the legitimate rights and interests of customers. This includes giving customers the right to choose independently, managing customers' personal information, protecting customers' privacy and so on. If companies fail to protect customer rights and interests well, such as abusing customer personal information or disrespecting customers' wishes, they may lose customers' trust, resulting in customer churn and lower sales revenue. Therefore, it is also an important responsibility to safeguard the rights and privacy of customers.

The social responsibility of enterprises to creditors includes paying debts and interest on time and maintaining cooperative relations with creditors. In the face of difficulties or strategic changes, actively communicate with creditors and participate in major decisions to maintain the stability of the cooperative relationship. Ensuring the solvency and financial health of enterprises is also part of the social responsibility of creditors. Only when enterprises can fulfill their responsibilities to creditors can they win the trust and support of creditors and provide a solid backing for the stable operation of enterprises. Enterprises should fully understand the needs and interests of creditors, pay attention to communication and cooperation with creditors, and create more win-win opportunities.

Corporate social responsibility to suppliers covers credibility and fair dealing.

Enterprises should establish a reliable cooperative relationship, sign contracts and fulfill their obligations in accordance with the contract. Maintain supplier relationship management, strengthen communication and resolve disputes. In the process of dispute resolution, enterprises need to fully consider the reasonable demands of suppliers, and find mutually satisfactory solutions through communication and consultation to maintain the stability and sustainability of supplier relationship. To improve the efficiency of the supply chain and win-win opportunities.

Corporate social responsibility to suppliers covers credibility and fair dealing. Enterprises should establish a reliable cooperative relationship, sign a contract and fulfill their obligations in accordance with the contract. Maintain supplier relationship management, strengthen communication and resolve disputes. In the process of dispute resolution, enterprises need to fully consider the reasonable demands of suppliers, and find mutually satisfactory solutions through communication and negotiation to maintain the stability and sustainability of supplier relationships. To improve the efficiency of the supply chain and win-win opportunities. Only when enterprises can actively fulfill their responsibilities, can they win the trust and support of suppliers, provide a solid backing for the stable operation of enterprises, and correctly handle the relationship with suppliers, which has a great impact on the operation and development of enterprises.

Corporate social responsibility to the community includes paying attention to the

development and construction of the community. This may include support for community education, public welfare and social improvement projects. Establishing cooperative relations between enterprises and communities and actively participating in social affairs will help to establish a good corporate image. Only when enterprises can actively fulfill their responsibilities and establish good cooperative relations with residents, educational institutions and public welfare organizations in the community, can they win the trust and support of the community and provide a solid guarantee for the stable development of enterprises.

The social responsibility of enterprises to the government includes complying with national laws and regulations, paying taxes according to regulations, actively responding to the government 's public welfare call, and providing support for the solution of social problems. It is also the responsibility of enterprises to maintain the relationship between government and enterprises and abide by laws and policies. By maintaining the good relationship between government and enterprises, it can also help enterprises to establish a good social image and further enhance their competitiveness and sustainable development ability. Therefore, enterprises must abide by national laws and regulations in the process of production and operation. This is the most basic social responsibility of the enterprise, which requires the enterprise to operate and manage in strict accordance with the law and shall not violate the law and discipline. Secondly, enterprises should pay taxes according to the rules, do not evade taxes, in order to

ensure the normal operation of the government. Enterprises should earnestly fulfill their obligations to pay various taxes and fees, and must not evade or pay less taxes. At the same time, they should cooperate with the government's tax management work to maintain the tax order. Finally, enterprises should actively respond to the government's public welfare call and contribute to solving social welfare problems. Enterprises can support the government's public welfare undertakings by means of donation, assistance and employment, and jointly promote social development with the government.

By actively fulfilling these social responsibilities, enterprises can not only establish a good social reputation, but also enhance their competitiveness and sustainable development ability.

2.4.2 Pyramid theory

The stakeholder theory and pyramid theory provide a robust framework for delineating the breadth and depth of corporate social responsibility. Stakeholder theory underscores the imperative for enterprises to discharge their social obligations, identifying the recipients of these responsibilities as shareholders, employees, customers, creditors, suppliers, communities, and governments. This theoretical approach prioritizes corporate social responsibility in addressing the multifaceted needs of diverse stakeholders while acknowledging variances in their levels of accountability, it emphasizes that businesses should consider not only economic interests but also societal impacts when making decisions. The pyramid theory complements this by

illustrating different levels of responsibility within an organization – from economic performance at its base to legal compliance and ethical conduct in the middle layers up to philanthropic activities at its apex. Together, these theories provide a structured approach for companies to integrate social responsibility into their operations while considering various stakeholder interests and expectations with precision.

The pyramid theory introduces the concept of the "triple bottom line" in the development of corporate social responsibility, encompassing economic, environmental, and social responsibilities. Each bottom line has its own set of minimum requirements. For instance, the economic bottom line entails avoiding financial losses; the environmental bottom line involves adhering to emission standards; and the social bottom line may include compliance with labor regulations and tax obligations. This view divides corporate social responsibility into different areas, each of which has its bottom line, and companies need to meet the most basic responsibilities in these areas.

The pyramid theory also compares corporate social responsibility to a hierarchy, with economic responsibility forming the foundational tier, followed by legal and ethical obligations, and philanthropic initiatives at the pinnacle. This hierarchical theory holds that corporate social responsibility has different levels and priorities, economic responsibility is the most basic, and charitable donation responsibility is the highest level. According to the above point of view, corporate social responsibility (CSR) can be divided into three different levels, namely, must be responsible, should be

responsible and willing to be responsible. These levels represent the different levels and scopes of corporate social responsibility. Each level involves different types of obligations and responsibilities, including the minimum standards stipulated by law, moral and ethical responsibilities, and voluntary choice of social responsibility behavior. Conscientious responsibility in the corporate context refers to the ethical and moral obligation of enterprises to comply with laws and regulations, while also upholding economic accountability, environmental stewardship, and social obligation. This encompasses a commitment to conducting business operations in a manner that not only meets legal requirements but also considers the impact on the economy, environment, and society as a whole. This level of responsibility requires companies to strictly follow market laws and regulations, such as tax obligations, employee rights protection, and environmental regulations. Due diligence is indispensable and has nothing to do with the size and resources of the enterprise. Every enterprise must fulfill these obligations. Failure to meet the requirements of these basic laws and regulations may lead to compliance risks for enterprises, endangering the legitimacy and sustainability of enterprises. Due responsibility is the moral responsibility that enterprises should fulfill. Although there is no legal force, if they fail to meet the social moral expectations, enterprises may be criticized by public opinion and public pressure. Responsibilities at this level include social responsibilities to employees, consumers and communities, such as establishing fair promotion opportunities, delivering high-quality products, and safeguarding the interests of communities and the environment. The degree of

fulfillment of due diligence has a direct impact on the reputation and sustainable operation of enterprises. Willingness to take responsibility is a social responsibility action voluntarily chosen by enterprises, which is not limited by laws and regulations or social moral expectations. This responsibility is based on the perspective of sustainable development. Enterprises go beyond the statutory requirements and social expectations and actively participate in solving major social problems. Enterprises can improve their social image and promote sustainable development through responsible actions, and may also gain economic benefits and differentiated competitive advantages. These three different levels of responsibilities reflect the diversified influencing factors faced by enterprises and the expectations of different stakeholders. Companies must operate at these levels to enhance their level of social responsibility and effectively engage consumers, investors, and other stakeholders. Additionally, government regulations are imperative to promote the effective performance of social responsibility. Only through the collaborative efforts of enterprises and governments can we achieve the overarching goal of corporate social responsibility and foster the sustainable development of society.

The tripartite framework of corporate social responsibility holds extensive applicability and managerial significance across various domains. Primarily, this theoretical construct operationalizes the abstract concept of social responsibility, facilitating comprehension and recognition among stakeholders regarding corporate social

responsibility. The delineation into "must", "should", and "will" levels articulates the obligations and expectations of enterprises at different tiers of social responsibility, aiding employees in developing a nuanced understanding and perception of social responsibility. Furthermore, this categorization assists enterprises in elucidating the impact of varying levels of social responsibility on their operations. By categorizing different levels of accountability, it becomes feasible to guide and assess the status of corporate social responsibility systematically. The fulfillment of diverse levels directly influences enterprise risk management strategies as well as market competitiveness analysis. Consequently, enterprises can select an appropriate level of commitment to meet their specific needs, thereby establishing a differentiated competitive advantage based on their CSR performance metrics. Moreover, the three-tier framework for corporate social responsibility also promotes systematic management practices within organizations by providing clear guidelines for CSR implementation and evaluation processes.

Enterprises can formulate corresponding promotion plans and programs according to different levels and establish a complete organizational structure and work network to support the performance of various departments and positions. This can include setting clear overall goals and sub-goals and investing appropriate resources and safeguards to promote the achievement of social responsibility goals at all levels. At the same time, different levels of responsibility are integrated into the daily management and operation

of the enterprise to improve operational efficiency and competitiveness. Ultimately, enterprises can enhance employees' comprehension and awareness of social responsibility through comprehensive training programs, the establishment of a clear responsibility matrix, outlining specific requirements for employees at all levels to fulfill social responsibility, and gradually fostering an atmosphere and culture that prioritizes fulfilling social responsibility within the organization. In addition, enterprises can also use this theory to communicate with stakeholders and establish their own responsible brands. Enterprises can establish a systematic index system to formulate relevant stakeholder communication strategies to achieve effective communication with stakeholders and form a good relationship between enterprises and stakeholders, so as to establish a good image and brand reputation for responsible operation. The application of this theory can help companies better manage and fulfill their social responsibilities and achieve sustainable development and long-term success.

In short, it can be concluded that the three-level division of corporate social responsibility has important value for many aspects. First of all, it helps enterprises and employees to better understand and recognize social responsibility. Secondly, it provides guidance and measurement tools in terms of corporate social responsibility and management. Finally, facilitate effective communication between enterprises and society to cultivate a positive social image. This approach not only enhances the ability of businesses to achieve better results in the realm of social responsibility, but also

contributes to the sustainable development of society.

2.4.3 Reputation theory

In a corporate environment, the reputation of a company is paramount to its success and growth. A positive reputation can cultivate consumer and stakeholder trust, confer a competitive advantage, and significantly impact the economic performance of a business. The theoretical underpinnings of reputation theory can be traced back to the 1950s when economist George Akerlof introduced the concept of asymmetric information in his seminal work "The Market for Lemons." He pointed out that there is information asymmetry between market participants, that is, buyers and sellers have different levels of information in the transaction process. This leads to increased transaction risk, as it is difficult for the buyer to judge the seller's true intentions and the quality of the product. In this context, reputation serves as a signaling mechanism to mitigate the impact of information asymmetry and improve the efficiency and quality of transactions. Reputation theory has experienced a series of development and evolution in the following decades, involving researchers in different fields, forming several important milestones and research directions.

Early research in economics primarily focused on the relationship between corporate reputation and economic performance. Through empirical research and theoretical analysis, scholars extensively examined the impact of reputation on market performance, market share, and firm value. It was found that a positive reputation can

help companies build trust, attract customers and investors, thereby enhancing their competitive advantage.

With the rise of the concept of social responsibility, researchers began to integrate consistency in fulfilling social responsibility within reputation theory during the 1990s and early 2000s. This shift was driven by an understanding that corporate social responsibility not only impacts economic performance but also influences enterprises' societal and environmental footprint as well as their relationships with stakeholders. For example, Forburn and Shanley (1990) introduced the concept of reputation management emphasizing that fulfilling corporate social responsibility is crucial for establishing and maintaining a good reputation. Deephouse (2000) proposed that consistency in practicing social responsibility aligning with publicized values contributes to building a positive reputation for companies. Brammer and Pavelin (2006) found a significant positive correlation between consistent CSR performance and company's reputational enhancement while Luo & Bhattacharya (2006) emphasized how consistent CSR performance helps build strong relationships with stakeholders leading to improved enterprise reputations.

This evolution in understanding has led to a broader perspective on how corporate behavior affects its standing within society beyond just financial metrics. The integration of consistency in fulfilling social responsibilities into discussions about corporate reputations reflects an acknowledgment of businesses' roles as members of

larger communities rather than solely profit-driven entities.

Through practical actions to support reputation commitment, platform-based enterprises can win the recognition and trust of stakeholders and enhance the reliability of their reputation.

2.4.4 Hypocrisy theory

The development of hypocrisy theory. Batson (1999) proposed the concept of moral hypocrisy and explored its psychological motivation and mechanism. His research shows that individuals often show moral behaviors or attitudes on the surface, but do not match them in practical actions. This inconsistency is related to individual self-image maintenance, self-feeling good, self-identity and self-defense. Carlsmith (2008) pointed out that retaliation has a characteristic of hypocrisy. Individuals may retaliate for the motivation of self-protection or self-image maintenance, but in fact it does not bring real satisfaction, revealing the hypocritical nature of retaliation. Aquino and Reed (2002) pointed out that when individuals regard moral identity as an important part of themselves, they are more likely to show consistency and sincerity in their behavior, emphasizing the influence of moral identity on hypocritical behavior. When individuals regard moral identity as an important part of themselves, they are more likely to show consistency and sincerity in their behavior. Merritt (2010) pointed out in the study that moral freedom permission makes individuals more likely to take immoral behavior after performing moral behavior, and discussed the concept of moral freedom permission.

With the gradual improvement of hypocrisy theory, it has also been applied to other fields by scholars. The application and theory of hypocrisy theory in the field of corporate social responsibility can be discussed from two aspects: hypocrisy behavior of enterprises and hypocrisy CSR behavior. In the hypocrisy of enterprises, hypocrisy theory points out that enterprises claim to pay attention to social responsibility on the surface, but in fact do not really fulfill their responsibilities. In business practice, some enterprises may adopt hypocritical behavior to obtain social recognition, shape a good image or avoid criticism. This kind of hypocrisy may lead to social disappointment and questioning of enterprises and undermine the reputation and trust of enterprises. In the hypocritical CSR behavior, hypocrisy theory can also be applied to the CSR behavior of enterprises. Some companies may perform their CSR obligations on the surface only for formal considerations, but in fact they do not really care about social and environmental issues. This hypocritical CSR behavior is called 'green whitewashing' or 'moral whitewashing'. Enterprises cover up their immoral or harmful behaviors through superficial CSR activities. Bao Jianwei et al. (2014) pointed out in the "Empirical Study on the Hypocrisy of Chinese Listed Companies" that some Chinese listed companies claim to focus on social responsibility in CSR reports, but do not really fulfill their responsibilities in actual behavior. This kind of hypocrisy mainly appears in environmental protection, employee rights and charitable donations. In "Research on the Influence Mechanism of Corporate Social Responsibility Hypocrisy," Wei Jiafu et al. (2016) argued that corporate hypocrisy has a negative impact on corporate reputation

and credibility. The study found that hypocrisy can lead to consumers' disappointment and distrust of enterprises, which in turn reduces their willingness to purchase and loyalty to enterprises. Cui Fengying et al. (2017) proposed in "Research on the Influencing Factors of Corporate Social Responsibility Hypocrisy in China" that the influencing factors of corporate hypocrisy include government supervision, industry competition, and the influence of stakeholders. The study found that the lack of government supervision and the intensification of industry competition may make it easier for enterprises to adopt hypocritical behavior. Zhao Ming et al. (2020) discussed the motivation of corporate hypocrisy in the study of the motivation of corporate social responsibility hypocrisy in China. The study found that the main motivations of corporate hypocrisy include self-image maintenance, benefit maximization, and imperfect industry norms. In addition, the study also found that there is a certain correlation between the ownership structure of the enterprise and the values of the leadership and hypocrisy.

It provides an in-depth understanding of hypocrisy in the field of corporate social responsibility in China. They reveal the motivation, influencing factors and consequences of corporate hypocrisy, and provide targeted suggestions and measures for governments, enterprises and scholars to promote more real and responsible corporate social responsibility.

2.5 Literature review

Platform-based enterprises have also brought increasing and complex social responsibility issues when contributing to the rapid development of the digital economy. These problems may involve data privacy, network fraud, labor rights, environmental protection and other aspects, which bring certain reputation risks to enterprises. Therefore, this paper aims to conduct a literature review on the inconsistency of platform-based corporate social responsibility performance and its impact on corporate reputation.

In the conflict between the concept of platform-based corporate social responsibility and the business model, the platform-based corporate business model emphasizes profit maximization, but the concept of social responsibility requires that companies should contribute to society. There is a contradiction between the two concepts, which can easily lead to the inconsistency of corporate social responsibility. For example, a well-known e-commerce platform has been exposed to sell fake goods, counterfeit goods and other issues, although these acts can bring more sales and profits, but will damage the interests of consumers and corporate reputation. Secondly, the management system of platform-based enterprises is out of line with social responsibility standards. The management system of platform-based enterprises is mainly based on technology, so enterprises may be out of line in the performance of social responsibility. For example, in terms of data privacy protection, platform enterprises need to establish strict

management system and privacy standards, but due to the lag of technical means and management methods, data leakage and other problems are often caused. At the same time, based on the differentiation of stakeholders' interests, platform-based enterprises involve many stakeholders, including consumers, businesses, employees, shareholders, governments, etc. How to safeguard the rights and interests of different stakeholders and balance the contradictions between different interests is also a difficult point for platform enterprises to fulfill their social responsibilities. For example, while providing consumers with high-quality goods and services, platform companies must also consider the interests of merchants and the rights and interests of employees. There are often conflicts between these interests.

The behavior of platform-based enterprises is inseparable from the reputation of platform-based enterprises. When corporate social responsibility problems occur, it will not only damage the brand image of the company, but also lead to a decline in consumer trust, and ultimately affect the company's market share and revenue. For example, a well-known hotel booking platform has been accused of price discrimination, false publicity and other issues, resulting in a decline in consumer trust and loyalty to the platform. And in the interests of shareholders platform enterprises because of its high growth and scale effect, in the market is often sought after by the capital market. However, if the company's social responsibility issues occur frequently, it may cause investors' concerns and affect the company's stock price performance and shareholder

interests. For example, a well-known travel platform has been exposed to multiple car accidents, resulting in a sharp decline in stock prices. At the same time, the government will evaluate and supervise the fulfillment of corporate social responsibility. If the enterprise has bad behavior, it may face government punishment, thus affecting the status and reputation of the enterprise in the market. For example, a well-known online game company has been punished by the government for violating relevant laws and regulations, resulting in serious damage to the company's reputation.

At the same time, the social responsibility of platform enterprises not only includes their own social responsibility and business ethics, but also considers platform governance, user rights and social impact. For example, Chen and Zhang (2019) pointed out that the social responsibility of platform enterprises has a positive impact on platform governance and helps to build a fair, transparent and sustainable platform ecosystem. Using text mining technology, Li et al. (2021) found that there is a significant positive relationship between the social responsibility of platform enterprises and consumer trust. At the same time, Ma et al. (2018) emphasized the close relationship between platform economy and social responsibility and believed that platform enterprises should actively fulfill their social responsibilities and promote social progress while providing convenient services. In addition, Tang and Wang (2020) and Yu and Huang (2020) also conducted in-depth research and analysis on the social responsibility of platform enterprises from different perspectives, and reached similar

conclusions. Therefore, platform enterprises should attach importance to their social responsibilities, strengthen the management of platform governance, user rights and social impact, establish a good corporate image, and win the trust and recognition of consumers and society.

To sum up, the inconsistency of platform-based corporate social responsibility performance may bring certain reputation risks to enterprises. Therefore, enterprises should pay attention to the fulfillment of social responsibility, establish a sound management system and social responsibility standards, safeguard the rights and interests of different stakeholders, and improve social credibility. At the same time, the government should also strengthen the supervision of platform-based enterprises, promote the standardized operation of enterprises, and promote the healthy development of the digital economy.

Chapter 3 Research on the conceptual framework of platform-based corporate social responsibility

In the context of the evolving economic landscape, platform enterprises possess dual attributes that drive a redefinition of corporate social responsibility. The scope of social responsibility for platform enterprises encompasses not only the platform itself but also extends to the coupling responsibility subject formed by the interaction and participation of platform suppliers, customers, users, and enterprises. This represents a

significant departure in stakeholder relationships between platform enterprises and their traditional counterparts. Consequently, research on platform-type corporate social responsibility necessitates consideration of specific content, responsible subjects, benefit subjects, degree of responsibility, and other pertinent issues. A comprehensive understanding of the connotation of platform corporate social responsibility is essential for delineating the responsibilities incumbent upon platform enterprises. Grounded in empirical analysis, this study will scrutinize the definition and theoretical underpinnings of platform-based corporate social responsibility.

3.1 Research design

3.1.1 Research Methods

The qualitative data system analysis and theoretical construction method proposed by Glaser and Strauss (1967) is a qualitative research approach aimed at investigating social phenomena. It emphasizes the systematic collection and analysis of empirical data to uncover the essence and internal relationships of issues, in order to develop more precise and impactful theories. The primary objective of this methodology is to derive concepts or theories from data rather than testing them through hypotheses.

The core concept of grounded theory is "grounded." By deepening the focus of research into the original data to establish a theoretical model, theoretical research and empirical research can be effectively combined. The basic idea is to discover new knowledge and explanations about specific issues in a bottom-up way by systematically

collecting, classifying and analyzing empirical materials. In the research process of grounded theory, data collection, coding, conceptualization and theoretical construction are four key steps. The data collection stage usually involves the use of in-depth interviews, observations, literature analysis and other methods to collect information. In the coding phase, the researchers cut, classify, and organize the data according to a certain rule, and assign various labels or symbols to further analyze the data. In the conceptualization stage, based on the coding results, the researchers transform the data into higher-level concepts and explain them by means of comparison, distinction and combination. In the stage of theoretical construction, researchers link these concepts to form a more complete theoretical model to explain and predict the behavior and decision-making of the research object.

Platform-based corporate social responsibility is a relatively emergent area, characterized by an absence of clearly delineated definition and scope. Consequently, the application of program-based theory to investigate diverse dimensions of platform-based CSR is fitting. Program grounded theory, as a qualitative research methodology, enables thorough examination of specific contexts, extraction of pertinent information, systematic organization and refinement of concepts, ultimately leading to the development of robust theoretical models. Through systematic collection, classification and analysis of data, new knowledge and explanations on specific issues can be summarized from the data, and the composition and connotation of the platform-based

corporate social responsibility dimension can be found in a bottom-up way.

In the study of procedural grounded theory, the core link is data collection and analysis, which needs to adopt a variety of methods, such as in-depth interviews, questionnaires, field observations, etc., to collect relevant data, and to encode, conceptualize and construct the theory, so as to find out the dimension composition and connotation of platform-based corporate social responsibility. The method of qualitative data system analysis and theoretical construction proposed by Glaser and Strauss has been widely used in the field of social research and has been continuously improved and developed. Procedural grounded theory is a qualitative research method, which has a wide range of application potential in the study of different dimensions of platform-based corporate social responsibility. By using this method, we can dig deeper into the information in the data, condense and extract the conceptual category, and then construct the corresponding theoretical model, which provides strong support for the research and practice of platform-based corporate social responsibility.

3.1.2 Research object

This study adopts the principle of 'theoretical sampling' to select the interviewees to ensure the comprehensiveness and depth of the research objectives. When selecting the interviewees, the following aspects are considered.

First of all, based on the stakeholder theory, this study selected managers, grassroots

employees, suppliers and customers in the sample, as well as scientific research institutions outside the enterprise, corporate social responsibility experts in universities, and staff of government management departments. Such a choice can cover the views and experiences of different roles and stakeholders and understand and analyze the social responsibility of platform enterprises from multiple perspectives. Secondly, when selecting the interviewees, they are required to have certain personality characteristics, such as not being introverted, being good at thinking, being willing to interact and actively expressing their views. Such requirements help to ensure that the interviewers can collect enough valuable information to provide more accurate and comprehensive research results. In addition, when selecting interviewees, it is necessary to ensure that the proportions of gender, region and type are as balanced as possible to avoid the introduction of one-sided or obviously oriented views. These measures are instrumental in safeguarding the objectivity and representativeness of the research outcomes, thereby bolstering the reliability and interpretability of the research.

The specific interview sample information is shown in the table. A total of 45 interviewees were selected in this study, covering different roles and stakeholders. This method of sample selection enables the research to conduct a thorough analysis of the social responsibility practices of platform-type enterprises, capturing diverse perspectives and opinions to provide comprehensive and precise research conclusions.

First of all, this study selected five domestic Internet trading platform enterprises (WY,

JD, TC, AL, MT) as research samples. The specific information of enterprises is as follows :

Table 2 Study enterprise sample information

Essential Characteristics	The Company 's Market Value (Billions)	Operating Income In 2022 (100 million)	Worker Quantity
WY	1000	30	2500
JD	5600	10462	550000
TC	338	66	12000
AL	14833	8530	243903
MT	7200	2199	100033

Secondly, based on the above enterprises, this study selected 45 respondents. Based on the stakeholder theory, 45 respondents covered managers, grass-roots employees, suppliers and customers, as well as scientific research units outside the enterprise, corporate social responsibility experts in colleges and universities, and staff in government management departments. This study considers the characteristics of personality, thinking ability, interactivity and positive expression of views when selecting respondents to ensure that valuable information is collected. At the same time, this study also tries to maintain a balanced proportion of gender, region and type of respondents, so as to avoid the emergence of prejudice or obvious oriented views. The

specific sample information can be found in the table.

Table 3: Analysis of sample demographic characteristics

Essential Characteristics	Classification	Quantity	Proportion
Sexuality	Females	22	49%
	Males	23	51%
Income	<2500	8	18%
	2500-6000	12	27%
	6001-10000	18	40%
	>10000	7	15%
Record of Formal Schooling	Regular College Course	25	56%
	Master	16	36%
	Doctor	4	8%
Age	20-25	22	49%
	26-35	10	22%
	36-45	8	18%
	46-55	3	7%
	>56	2	4%

3.2 Data collection and analysis

3.2.1 Data collection

In order to ensure that the concepts in the study have sufficient evidence chain and practical basis, this study uses sequential interview method and open data collection to complement and verify each other.

First of all, this study used sequential interview in the data collection stage. In traditional research, it is usually based on sampling logic, that is, the number of samples required is calculated in advance to ensure that the samples are statistically representative, the probability of each individual and combination being selected is the same, and the same standardized questionnaire or the same problem is used. However, in this study, there are two problems in sampling logic: first, the design of questionnaires or questions lacks systematic theoretical support, which cannot guarantee content validity and structural validity ; second, because the research does not fully understand the situation of the research object, it is impossible to ensure that the probability of each sample and sample combination is the same. Even if we understand the overall situation, we cannot ensure that the samples are consistent with the research.

In response to these challenges, Yin (2004) introduced the sequential interview method. This methodology entails a systematic iteration of case information, utilizing insights from previous cases as foundational knowledge for subsequent case studies. Through

this iterative process, researchers can progressively cultivate a more comprehensive and precise understanding of the research problem. In this logic, cases need not be representative, the probability of cases being selected does not need to be the same, the probability of case combinations being selected does not need to be the same, and each case may accept different problems. Therefore, with the advancement of research, the theoretical saturation is gradually realized, that is, after a comprehensive understanding of a certain issue, the number of cases required can be determined. At the same time, in order to ensure the authenticity and effective use of the interview data, the interview is conducted in a semi-structured way. Before the interview, a semi-structured interview outline is formulated, and the interview is conducted with open questions as far as possible, so as to explore the relevant mechanism in depth and ensure that the interview has enough room for extension. The semi-structured interview outline used in the initial interview is based on a review of the research status. Each interview will encode the outline, and then modify the interview outline based on the preliminary results of the theory formed by the coding. As the research progresses, the model gradually becomes clearer and more complete, and the theoretical exploration will gradually become saturated.

This study also uses a variety of ways to collect data to make up for each other and cross-validate the research data, and then establish a reliable and true evidence chain to form an evidence triangle, thereby improving the credibility and validity of the theory.

In addition to using interviews to obtain data, this study also used the following methods to obtain other data: First, we collected books and publications on platform-based corporate social responsibility, and summarized relevant literature and papers from CNKI and other journal full-text databases. Secondly, it retrieves news reports and video materials related to platform-based corporate social responsibility, and studies internal publications, speeches, strategic planning and other documents of government management departments. Finally, according to the research framework, the various data obtained are collated and analyzed to ensure the comprehensiveness, accuracy and integrity of the data. At the same time, compared with the first-hand interview data, further search and supplement those incomplete relevant data to ensure that the content of the study has sufficient evidence to support and avoid data bias.

3.2.2 Data analysis

According to the grounded theory proposed by Jia Xudong and Tan Xinhui (2010), the open coding and axial coding methods are used to analyze the data to analyze the research objectives. In order to reduce the cognitive bias of researchers in the process of data processing, a parallel coding strategy was adopted. In this study, cooperative scholars were invited to encode back-to-back at the same time, and the results were exchanged after the coding. If the discussion fails to reach an agreement, the interviewee 's true views will be reconfirmed.

In the open coding phase, the aim is to extract concepts from the original data. To this

end, the interview data are scattered and clustered according to the original intention of the interviewees to form the original concept. Then, by repeatedly comparing and classifying these initial concepts, different categories are formed. In this process, this study deleted the preliminary concept of low-frequency occurrence, merged the preliminary concept of high-frequency repetition, and excluded conflicting preliminary concepts. Finally, this study summarizes 15 initial categories. These initial concepts are coded by letters and numbers. After discussion, the initial concepts with a frequency of 6 times or less are deleted, and 11 initial categories are finally determined : compliance and legal responsibility, moral and ethical responsibility, user rights protection responsibility, public interest and social welfare responsibility, fairness and justice responsibility, product and service quality responsibility, social resource optimization allocation responsibility, innovation and contribution responsibility, safety and risk management responsibility, ecological environment protection responsibility, consumer education and knowledge popularization responsibility.

Secondly, this study conducted further coding analysis based on open coding, and generated spindle coding. Through a rigorous analysis of in-depth interview data and a comprehensive comparison with relevant literature on platform CSR and pyramid theory, this research confirms three distinct categories of social responsibility for independent operators, platform operators, and social resource allocation platforms. The preliminary categories of coding in the interview data can be classified into these

three main categories. The experience of the respondents not only verifies the conclusions of the existing research, but also further clarifies the content and boundary of social responsibility in each category through interviews and provides a more comprehensive description of platform-based corporate social responsibility. The following is an example of the spindle coding table:

Table 4: Spindle Coding

Main Category	Subcategory
Independent operators ' social responsibility	Compliance and Legal Responsibility Moral and ethical responsibility Fairness and just responsibility Innovation and Contribution Responsibility
Social responsibility of platform operators	User rights protection responsibility Product and Service Quality Responsibility Security and Risk Management Responsibilities Consumer education and knowledge popularization responsibility
Social Resource Allocation Platform Social Responsibility	Public interest and social responsibility Responsibility for optimizing the allocation of social resources Responsibility of ecological environment protection

Based on the content of open coding, subcategory and main category, this study compares the definition and connotation of non-platform corporate social responsibility. In comparison to traditional enterprises, platform enterprises demonstrate a fundamental convergence with non-platform counterparts in terms of the social responsibility of independent operators. However, discernible disparities in content and delineations persist when scrutinizing open coding within the realm of social responsibility among platform operators and the allocation of societal resources on platforms, despite potential overlaps in subcategories. At the same time, according to the in-depth understanding in the follow-up interviews, although platform-based corporate social responsibility and non-platform-based corporate social responsibility overlap in the performance of content (open coding), the role played in the process is very different, such as innovation and contribution responsibility in independent operating entities. Compared with non-platform enterprises, platform-based enterprises can promote the development of platform-wide scientific and technological innovation and entrepreneurial ecosystem by supporting platform start-ups and innovators, and its innovation impact factor on society is greater. However, this study also unveiled considerable discrepancies in the dimensions of corporate social responsibility, as depicted in the following table:

Table 5: Comparison of the connotation of corporate social responsibility between traditional enterprises and platform-based enterprises

Main Category	Subcategory
---------------	-------------

Independent operators ' social responsibility	Fairness and just responsibility
Social responsibility of platform operators	User rights protection responsibility Safety and risk management responsibilities
Social Resource Allocation Platform Social Responsibility	Public interest and social responsibility Responsibility for optimizing the allocation of social resources Responsibility of ecological environment protection

This study is underpinned by core themes, the extensive array of stakeholders, the breadth of stakeholder involvement, and the implications of social responsibility. In comparison to conventional enterprises, platform enterprises engage with a broader spectrum and larger number of stakeholders. The general public and numerous participating platform enterprises are encompassed within this stakeholder group. Their social responsibility encompasses not only that of independent operating enterprises but also that of platform operators and platforms as quasi-social infrastructure..

Table 6: Comparison of platform-based enterprises and traditional corporate responsibility

Contrast dimension	Platform-based corporate social responsibility	Traditional corporate social responsibility
Core subjects	Platform Enterprises	Focal Firm
Number of stakeholders	The number of	Limited stakeholders highly related to business

	stakeholders is huge	operations
Scope of stakeholders	Customers, employees, major shareholders, general shareholders, the public, the government, the platform to participate in the enterprise.	Customers, employees, major shareholders, general shareholders, the general public, the government
Social responsibility connotation	<p>Social responsibility as an independent enterprise</p> <p>Social responsibility as a platform operator</p> <p>Social responsibility as a quasi-social infrastructure</p>	Social responsibility as an independent enterprise

3.3 Case analysis

Based on the analysis of 11 dimensions in the aforementioned three categories, the social responsibility of platform enterprises encompasses three aspects: fundamental social responsibility, advanced service responsibility, and ecosystem construction responsibility. Among these, fundamental social responsibility aligns with that of traditional enterprises, encompassing compliance with laws and regulations, ethical operations, protection of consumer rights and interests, and environmental conservation; Advanced service responsibility pertains to platform enterprises' obligation to deliver high-quality services, innovate service models, meet user needs, and drive industry development. The constituent dimension model of platform-based corporate social responsibility includes access review, user behavior norms, social responsibility reports,

and responsibility ecosystem construction. These elements work together to form a complete responsibility system. It should be emphasized that when platform-based enterprises fulfill their social responsibilities, they not only consider the social responsibilities of traditional enterprises to external stakeholders, but also need to pay attention to the interests of bilateral users such as platform suppliers and consumers, because these bilateral users are no longer just external stakeholders, but internal stakeholders. Therefore, the primary social responsibility of platform enterprises has expanded beyond that of traditional enterprises. Additionally, platform enterprises must also fulfill governance responsibilities similar to those of the government, including access reviews, user behavior norms, and building a responsible ecosystem, in order to ensure the effective implementation of the platform business ecosystem's social responsibility, which surpasses traditional corporate social responsibility

In summary, the platform-based CSR dimension model put forward in this study is congruent with the conclusions drawn from pertinent literature, signifying that platform-based CSR transcends the traditional boundaries of CSR..

Table 7: Open Coding

open coding	Coding example
Compliance and Legal Responsibility	Comply with tax laws and financial reporting requirements, accurately declare tax and pay tax payable ; obtain and comply with the necessary business licenses and permits ;

	<p>comply with the provisions of the labor law, including the provision of reasonable working conditions and remuneration, to protect the rights and interests of employees ;</p>
Moral and ethical responsibility	<p>Eliminate fraud and provide true, accurate and transparent information ;</p> <p>do not engage in false propaganda, misleading users or unfair competition ;</p> <p>establish moral standards and codes of conduct to promote employees to comply with ethical norms ;</p>
User rights protection responsibility	<p>Ensure the security and privacy protection of users ' personal information and prevent the abuse of user data ;</p> <p>establish a sound user data protection mechanism, comply with relevant privacy regulations ;</p> <p>provide a safe payment and trading environment to protect the user 's trading rights ;</p>
Public interest and social responsibility	<p>Support and promote the provision of public services, such as education, health care, transportation and other fields ;</p> <p>to participate in social welfare undertakings, donate and support charitable organizations, community projects, etc. ;</p> <p>encourage employees to participate in public welfare activities, promote corporate citizenship responsibility ;</p>
Fairness and just responsibility	<p>Provide a fair market competition environment, do not favor specific businesses or stakeholders ;</p> <p>establish transparent business access standards to ensure fair business opportunities ;</p> <p>ensure fair evaluation and complaint handling mechanisms to protect the rights and interests of users and businesses ;</p>

Product and Service Quality Responsibility	<p>Ensure that the products and services provided meet quality standards and user expectations ;</p> <p>establish quality control and product certification mechanisms to ensure product safety and quality reliability ;</p> <p>provide timely and effective after-sales service to solve user problems and complaints ;</p>
Responsibility for optimizing the allocation of social resources	<p>Through data analysis and intelligent algorithms, optimize resource allocation efficiency and reduce resource waste ;</p> <p>provide resource sharing platform to promote resource sharing and recycling ;</p> <p>support small and micro enterprises and rural economic development, provide resource support and services ;</p>
Innovation and Contribution Responsibility	<p>Invest in R & D and innovation, provide innovative products and services ;</p> <p>support start-ups and innovators, and promote the development of scientific and technological innovation and entrepreneurial ecosystems ;</p> <p>to undertake social contributions, such as supporting educational projects, community development and philanthropy ;</p>
Security and Risk Management Responsibilities	<p>Establish risk identification and management mechanisms to prevent fraud, infringement and other security risks ;</p> <p>provide a secure trading environment, use security technologies and systems to protect user data and transaction information ;</p> <p>strengthen user safety awareness education and provide risk prevention guidance ;</p>
Responsibility of ecological	<p>Reduce energy consumption and carbon emissions, and</p>

environment protection	<p>promote the use of renewable energy ;</p> <p>promote green supply chain management, reduce environmental impact ;</p> <p>support environmental protection projects, such as ecological restoration, environmental protection education ;</p>
Consumer education and knowledge popularization responsibility	<p>Provide useful consumer education information to help users understand the characteristics of products and services ;</p> <p>carry out consumer rights protection publicity activities to improve users ' awareness of consumer rights protection ;</p> <p>to popularize the knowledge of the safe use of the Internet and digital technology to users, to prevent network fraud and privacy leakage ;</p>

3.4 Conclusions and discussion

The primary aim of this study is to delve deeper into the heterogeneity between platform CSR and traditional CSR, with a specific focus on discerning differences in content and scope of responsibility. The ultimate goal is to establish a more precise delineation of the social responsibility inherent in platform CSR. To achieve this objective, the study will employ rigorous interview methods, encompass diverse participant groups, and conduct extensive interviews with stakeholders from platform-based enterprises, including but not limited to employees, scholars, suppliers, and users. The research results reveal the characteristics of platform-based corporate social responsibility in three aspects: independent operation subject, platform operation subject and social

resource allocation subject.

First of all, the social responsibility of independent operators refers to the responsibility of platform enterprises as independent economic entities. In this dimension, platform enterprises must adhere to the logic of "enterprise functions" to ensure the secure, efficient, and effective operation of the platform itself. This responsibility can be further divided into four levels, including compliance and legal responsibility, moral and ethical responsibility, fairness and justice responsibility, and innovation and contribution responsibility. Compliance and legal liability require platform enterprises to comply with national laws and regulations, including protecting the rights and interests of employees and providing reasonable working conditions and remuneration. Morality and ethical responsibility focus on the moral behavior of enterprises, such as integrity management and social responsibility. Fairness and justice responsibilities require the platform to provide a fair competitive environment, a fair-trading mechanism and a fair allocation of resources. Innovation and contribution responsibility emphasizes the innovation ability of platform enterprises and their contribution to society.

Secondly, the social responsibility of platform operators refers to the responsibility of platform enterprises as platform field managers. In this dimension, platform enterprises are committed to protecting user rights, improving product and service quality, managing security and risks, and providing consumer education and knowledge

popularization. This responsibility is embodied in many aspects, including the responsibility of user rights protection, the responsibility of product and service quality, the responsibility of safety and risk management, and the responsibility of consumer education and knowledge popularization. Platform-based enterprises provide services beyond expectations through technology empowerment and innovation and restrain and guide bilateral users to give full play to their ' quasi-public power ' function on the platform.

Finally, the social responsibility of social resource allocation platform means that platform-based enterprises optimize the efficiency of resource allocation, reduce resource waste and provide resource sharing platform by co-building platform social responsibility awareness and division of labor. In this dimension, platform-based enterprises integrate the heterogeneous, complementary and valuable resources of platform users through data analysis and intelligent algorithms, provide support around social issues, and promote the provision of public services.

The social responsibility system of platform enterprises encompasses various levels and degrees of accountability for independent operators, platform operators, and social resource allocation subjects. This system is based on the responsibility logic of "corporate functions" and "quasi-public rights", which holds significant importance for the sustainable development and societal impact of platform enterprises. Through an in-depth study of the characteristics of platform CSR, we can better understand and

evaluate the performance and potential impact of platform CSR.

3.5 Subsections of this chapter

This chapter primarily seeks to re-evaluate the connotation and scope of platform corporate social responsibility within the context of Internet platforms. The comprehensive delineation of the concept and dimensions of platform corporate social responsibility is pivotal for the establishment and development of a robust theoretical framework. This chapter posits that platform-type enterprises not only directly integrate into society through independent operations, but more significantly, the business ecosystem formed by platform connections is deeply entrenched in society. Understanding this intricate relationship between these enterprises and society at large is essential for comprehending their impact on social welfare and sustainability. In order to further explore the social responsibility of platform-type enterprises, this chapter conducts a detailed analysis of the "independent management subject", "platform management subject" and "social resource allocation". It emphasizes that platform-type enterprises bear social responsibility through complex interconnections among individual organizations, business ecosystem, and social ecosystem (Huang Huidan, Yi Kigang, 2021). As a result, the definition of platform-based corporate social responsibility has evolved from the traditional "single-layer" model to a more comprehensive "three-layer" model. This evolution provides an important reference for relevant research. Furthermore, this chapter also presents new directions for

constructing an organizational duality system and developing a theoretical framework for platform-based corporate social responsibility research.

The current analysis of Corporate Social Responsibility (CSR) is predominantly based on a static understanding of platform enterprises, overlooking the impact of dynamic evolution on social responsibility recognition. Specifically, it fails to consider the crucial role of dynamic boundary expansion between platform enterprises and traditional product or service providers. From an organizational edge perspective, the expansion of the organized edge should be closely linked to the dual-direction user network effect in the platform's development process. This implies that organizational edges have dynamic expansion and contraction characteristics, potentially leading to changes in the role of the platform company, content scope, and community responsibility size. Therefore, when studying CSR's logical starting point, more attention should be paid to its long-term drive and progressive nature on community burden side. Further exploration into platform company dynamics and their impact on our understanding of CSR will provide deeper insights for effective formulation of CSR policies for Internet-based companies.

Chapter 4 Theoretical analysis and research hypothesis

4.1 Theoretical analysis and research hypotheses

4.1.1 The impact of inconsistency of words and deeds of platform-based corporate social responsibility on reputation

The consistency of words and deeds of corporate social responsibility is the basis for establishing and maintaining corporate reputation. With the increasing public expectations of enterprises, they pay more attention to the performance of enterprises in terms of social responsibility and moral behavior. The reputation and trust of an enterprise is one of its core competitiveness. The inconsistency of words and deeds will lead to public questioning and criticism, which may lead to the loss of users, the breakdown of partnerships and the concerns of investors. The consistency of words and deeds of corporate social responsibility helps enterprises to establish and consolidate reputation advantages in a highly competitive market. When the company's words and deeds are inconsistent, it will damage the public's trust and recognition of the company, which will have a negative impact on the company's reputation.

When the social responsibility words and deeds of the platform enterprise are inconsistent, the users of the platform enterprise may lose their trust and loyalty to the enterprise because of the inconsistency of social responsibility words and deeds. Users may feel cheated or disappointed, so they choose to leave the platform and turn to

competitors or other alternatives. This may lead to the loss of users and reduce revenue and market share. For example, Facebook, as a social media platform, has repeatedly been involved in data privacy and information abuse scandals in the past few years. The company has been accused of failing to protect user data and using data for unauthorized advertising and political activities. These incidents have triggered public concern and criticism of Facebook, leading to the loss of users, an increase in investigations and legal proceedings, and investors' concerns about its business model and reputation. This has a serious impact on Facebook's reputation, and even has a negative impact on its profitability and long-term development. When the inconsistency of social responsibility words and deeds of platform-based enterprises is exposed by the media or attracts public attention, it may lead to negative public opinion and comments. Media reports and discussions on social media can quickly spread negative information and further damage the reputation of enterprises. Public criticism and boycott actions may lead to serious reputation crises for enterprises and may also cause investors' concerns and unease. Investors may worry about the moral hazard and legal risk of the enterprise and question the long-term value of the enterprise. This may lead to investors' divestment or reduction of shares, resulting in a decline in the company's stock price and financial pressure on the company. At the same time, partners of platform enterprises may be concerned about the inconsistency of corporate social responsibility. This may lead partners to reassess the relationship with the enterprise and consider whether to continue cooperation. Some partners may choose to suspend

cooperation and find more socially responsible partners, which will have a negative impact on the operation and business development of the enterprise. If the inconsistency of social responsibility of platform enterprises involves violation of legal provisions or relevant laws and regulations, enterprises may face legal proceedings and fines. This may lead to financial losses and further damage to the reputation of the company. The results of legal proceedings and fines may further weaken the reputation and market position of the company. For example, Uber has been exposed to many incidents of gender discrimination and unfair working environment. These incidents exposed Uber's internal culture and management issues, triggering public anger and criticism. Many users expressed dissatisfaction with Uber and chose to turn to competitors. In addition, Uber also faces legal proceedings and investigations, which have a negative impact on its reputation and corporate image.

Chapter three delineates the definition and connotations of platform CSR. In contrast to traditional enterprises, platform companies are tasked with assuming the social responsibilities of independent operators, platform operators, and social resource allocation platforms when discharging their societal obligations. These responsibilities encompass both private attributes and public attributes, with the purview of platform corporate social responsibility extending beyond private concerns. Consequently, stakeholders in platforms hold heightened expectations for the ethical and social responsibility of platform companies while also being more critical of unethical and

irresponsible behavior. Building upon this premise, we propose hypotheses H1 and H2:

H1: The inconsistency of social responsibility between platform enterprises and traditional enterprises has a negative impact on reputation.

H2: The negative impact of inconsistency between words and deeds of platform-based corporate social responsibility on reputation is more significant.

4.1.2 The impact of platform-based corporate social responsibility inconsistency on reputation

Enterprises need to cope with different needs and expectations from multiple stakeholders when fulfilling their social responsibilities. These stakeholders can include shareholders, employees, consumers, suppliers, local communities and the environment. Each stakeholder has its own interest demands, so in the implementation of corporate social responsibility, different behaviors will appear. In a 2014 study, Wang Jingyi and Wang Haizhong pointed out that in addition to inconsistencies in words and deeds, inconsistent social responsibility behaviors in different dimensions can also lead to a reputation of hypocrisy. Although there is no literature to clearly define this or study its impact on corporate reputation, because social responsibility involves multiple dimensions and stakeholder responsibilities, the inconsistency of corporate social responsibility performance is manifested as inconsistency between different dimensions. If the information transmitted by the enterprise on the performance of

corporate social responsibility is conflicting, including the conflict between behavior and behavior, it may also lead to the damage of corporate reputation. For example, Mengniu has been frequently exposed to product quality problems while promoting its public welfare charity, causing strong public criticism and negative evaluation. Therefore, the inconsistent behavior of different corporate social responsibility performance will also lead to consumers' perception of corporate hypocrisy, which in turn will form a negative emotional evaluation of the enterprise.

The inconsistency of corporate social responsibility behavior, whether in traditional companies or in platform-based enterprises, may have an impact on the company's reputation. For platform-based enterprises, this inconsistency may be more obvious, because they often need to be balanced among different stakeholders. In terms of environmental protection and sustainable development, platform-based enterprises can take measures to reduce pollutant emissions, improve energy efficiency, and reduce waste generation in promoting environmental protection, which will increase the cost of enterprises. However, if enterprises do not take these measures, it may bring negative effects such as environmental damage and damage the corporate image and brand value. In fact, some platform-based enterprises are very active in environmental protection publicity and commitment, but the actual action is not satisfactory. For example, although bike-sharing companies encourage green travel and reduce pollution, problems such as excessive number of shared bikes and random abandonment lead to

waste of resources and environmental pollution. In the study, Zhang, R., Zhang, Y., & Duan, Y. (2019) mentioned that Mobike is a leader in China 's bike-sharing platform, and there has been a mountain of abandoned bike-sharing since 2017. Although Mobike actively advocates the concept of environmental protection, the negative impact of shared bicycles has not been fully considered in practice. In terms of user privacy protection, some platform-based enterprises attach importance to user information security protection, but on the other hand, they may increase profitability by collecting, using or even selling user information. In March 2018, the Cambridge Analytica company abused millions of Facebook user data. The scandal triggered a global concern about the privacy protection of users on the network platform Cadwalladr, C., & Graham. (2018). While creating employment opportunities, platform-based enterprises lack the protection of workers ' rights and interests, ignoring employment relations and labor rights and interests. There are unstable employment relations, low salary and lack of basic benefits in their platform-based enterprises. Srnicek, N. (2017) pointed out that when enterprises consider the relationship between employee benefits and shareholder returns, the improvement of employee benefits will bring about an increase in human resource costs, while shareholders pay more attention to the profitability of enterprises. Therefore, enterprises may have the rationality of shareholder returns. Taking the unmanned retail store ' AmazonGo ' as an example, it is pointed out that although it improves efficiency and convenience, it is worried that it will affect the rights and interests of employees in the employment and service industries due to the large number

of employees. At the same time, some platform-based enterprises obtain a larger market share by acquiring competitors or monopolizing market resources, which may lead to unfair market competition. For example, Google dominates the search engine market, but uses its market position to limit competition, and in 2017 the European Union fined it 2.4 billion euros. In terms of social charity and product service quality, some platform-based enterprises increase their reputation through public information channels such as social charity donations. However, in the process of producing products, there are fake and shoddy matters. When the social responsibility (society and consumers) of different latitudes is inconsistent, it will increase the degree that the public thinks that the enterprise is hypocritical, and then reduce the distrust of platform-based enterprises, resulting in the decline of platform reputation, user loss and financial performance decline.

Compared with traditional enterprises, platform-based enterprises have more users because of their bilateral and network externality links, and more extensive information channels. Different social responsibility behaviors at different latitudes are more rapid and extensive for social signal transmission, and the impact on reputation damage will be more. Once the corporate social responsibility behavior conflict or default is exposed, it is likely to spread rapidly, causing public opinion to question or even resist, thus affecting the market share and competitiveness of enterprises, and thus affecting their long-term development. Hence, this study contends that the incongruity between the

avowed commitment and actual implementation of a given social responsibility behavior will not only adversely affect corporate reputation, but also that inconsistencies across various dimensions of social responsibility conduct may result in reputational harm. These disparities are posited to stem from divergent perspectives. Consequently, hypotheses H3 and H4 are postulated.:

H3: The inconsistency of social responsibility between platform enterprises and traditional enterprises has a negative impact on reputation.

H4: The negative impact of platform-based corporate social responsibility inconsistency on reputation is more significant.

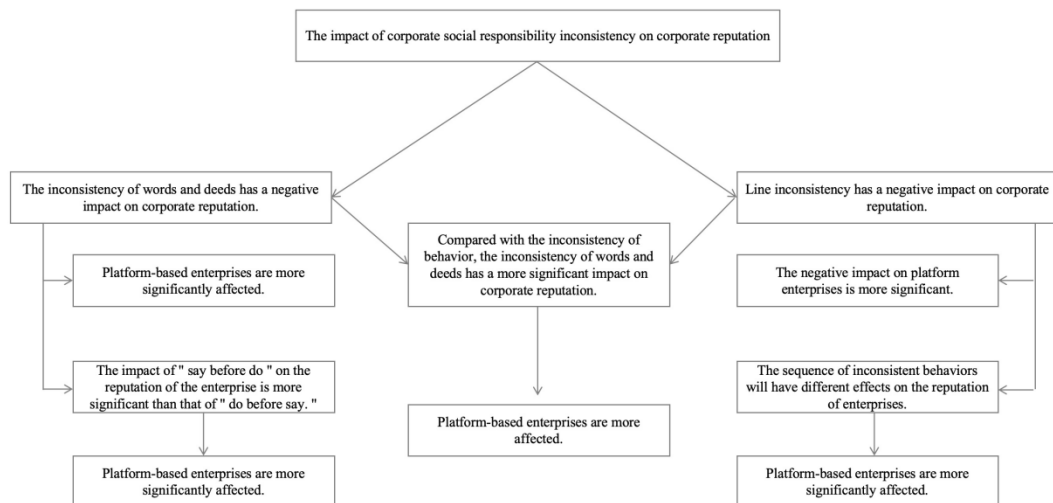
At the same time, in the context of platform enterprises, the inconsistency between what the enterprise says and does is more likely to have a significant impact on its reputation than the inconsistency between behavior and behavior. This is because in the case, the user 's cognition and judgment of the enterprise mainly depends on the consistency between the public statement (words and deeds) and the actual execution (behavior) of the enterprise. Compared with behavior, enterprises are more inclined to carry out their good deeds through public channels such as media, that is, to publicize the behavior of fulfilling corporate social responsibility, and to achieve a wider coverage of the group. It has a certain effect on the improvement of its corporate goodwill in the early stage, which is also a certain input for more enterprises in China to conduct corporate

advertising externally and set up internally by the public relations department. Therefore, when words and deeds are different, stakeholders may doubt the credibility and reliability of the enterprise, and the groups involved are more extensive, which has a negative impact on the reputation of the enterprise.

Compared with the inconsistency of words and deeds, the inconsistency of deeds lies in the ' good deeds ' in the early stage and the ' evil deeds ' in the later stage. The inconsistency of deeds is that the enterprise has no ' good deeds ' except for propaganda. According to this, through the above analysis, we put forward the hypothesis that H5, H6:

H5: Compared with the inconsistency between behavior and behavior, the inconsistency between words and deeds of social responsibility performance of platform enterprises and traditional enterprises has a more significant impact on their reputation.

H6: Under the assumption of H5, the reputation of platform enterprises will have a greater negative impact.



Chat 2 Hypothetical frame diagram

4.1.3 The impact of timing on the consistency of social responsibility fulfillment of platform-based enterprises on reputation

Wagner (2009) pointed out that the order in the inconsistency of words and deeds of corporate social responsibility will affect consumers' perception and evaluation of enterprises. Barden et al. (2005) further verified this view in their research. They found that 'say before do' will make users' perception and evaluation of enterprises more negative than 'do before say'. This is mainly because consumers tend to form an initial perception of the company based on the information first proposed by the company (such as corporate social responsibility commitments). This initial perception has a decisive impact on the processing of subsequent information. If the enterprise first carries out some positive corporate social responsibility behaviors, and then publicly promises its commitment to social responsibility, consumers may regard these

behaviors as confirming the commitment of the enterprise, thus generating positive cognition and evaluation of the enterprise. However, if an enterprise first promises that it will assume social responsibility and then conducts corporate social responsibility behaviors, consumers may regard these behaviors as an effort by the enterprise to try to meet its commitments, and the evaluation of the enterprise may be reduced. This is because, in this case, consumers may think that companies are acting in response to external pressures rather than genuinely caring about social responsibility.

In addition, when there are both positive and negative corporate social behaviors, the order of occurrence of the two behaviors may also have different effects on corporate reputation. It is found that there are serious labor rights issues in the supply chain, so even if companies later conduct some positive corporate social responsibility behaviors, such as making charitable donations or launching environmental protection projects, consumers may be skeptical of them. They may think that these positive behaviors are only the surface work of enterprises to repair their damaged reputation, rather than really caring about social responsibility. Therefore, the reputation of the company may still be difficult to be effectively repaired.

Accordingly, this study proposes the following hypotheses: H7, H8, H9, H10 :

H7 : When the company 's words and deeds are inconsistent, ' say before do ' will have a greater negative impact on the company's reputation than ' do before say '.

H8: Under the assumption of H7, the negative impact of platform enterprises is more significant.

H9: When companies are inconsistent, ' first positive and then negative ' will have a greater negative impact on corporate reputation than ' first negative and then positive '.

H10: Under the assumption of H9, the negative impact of platform enterprises is more significant.

4.2 Research methods and case selection

4.2.1 Variable design

Based on theoretical analysis, this study categorizes the inconsistency of corporate social responsibility into two types: incongruence between rhetoric and actions, and disparity between espoused values and actual conduct. Consequently, this research constructs two dummy variables as independent measures to assess these inconsistencies respectively. The aim of this study is to investigate the impact of these two forms of corporate social responsibility inconsistency on corporate reputation. Therefore, corporate reputation is chosen as the dependent variable and assessed using a Likert scale, representing a range value variable based on respondents' level of agreement.

At the same time, in order to discuss the order of words and deeds of enterprises in

fulfilling the inconsistency of corporate social responsibility, this study adds timing as a moderating variable to verify the hypothesis.

Ultimately, to ascertain the influence of individual characteristics of the control respondents on the research outcomes, gender, age, occupation, and education level were incorporated as covariates. In the following table, this study lists the main variables involved in this study and their definitions and measures. In view of the fact that this study is from the perspective of stakeholders, the selected control variables are based on the characteristics of stakeholders.

Table 8: Variables Design

variable relationship	Variable name	Abbreviation of variable	Description of variables	The value of variables
Variable being explained	Business standing	NEGREP	Negative cognitive evaluation of enterprises	Factor score of corporate reputation item
Explanatory variables	Inconsistent words and deeds	DIS	Whether the corporate social responsibility fulfillment goal promised by the enterprise is consistent with the actual performance behavior	0=deeds accord with words 1=Inconsistent words and deeds
	Inconsistent lines	INC	Are the behaviors of enterprises	0=Consistent line 1=Inconsistent

			consistent when facing different dimensions	lines
Regulated variable	Say do timing	SEQ1	The order of appearance of saying and doing	0=After said 1=First say
	Temporal sequence of actions	SEQ2	The order of occurrence of good deeds and bad deeds	0=Fulfillment in the former, not fulfilled in the latter 1=Fulfillment before, fulfillment after
Control variable	Gender	GEN	Stakeholder characteristics	1=Male 2=Female
	Age	AGE		1=below 20 years old 2=20-30 years old 3=30-40 years old 4=40-50 years old 5=above 50 years old
	Profession	PRO		1=students

				2=institution staff 3=the employees of the enterprises 4=management 5=others
	Education	EDU		1=High school and below 2=undergraduate college 3= Master 4=doctor

4.2.2 Research Methods

The primary objective of this study is to ascertain the potential impact of incongruous corporate social responsibility behavior on corporate reputation. Furthermore, the study aims to investigate whether the effects of inconsistent CSR behaviors on corporate reputation vary across different dimensions and how temporal arrangements may moderate this impact. It is anticipated that the research model developed in this study can be utilized to empirically test the hypotheses formulated prior to conducting this research..

In order to analyze the two types of platform-based corporate social responsibility inconsistencies and how control variables affect corporate reputation, this study

selected multiple linear regression (OLS) as the main analysis tool. In the study, the explanatory variable (that is, whether the platform enterprise has implemented inconsistent corporate social responsibility behavior) is set as a dummy variable, and the explained variable (that is, corporate reputation) is measured by four Likert scale items. Since the factor scores of the scale items can be regarded as continuous variables, OLS regression analysis method can be used for data analysis.

In general, the research model can be specifically expressed in the following forms: the independent variable is whether the enterprise has implemented inconsistent corporate social responsibility behavior, the control variables include gender, age, occupation and education level, and the dependent variable is corporate reputation. By using multiple linear regression analysis, we can quantify the degree of influence of each explanatory variable on the explained variable, so as to verify whether the hypothesis of this study is established. The specific research model is:

$$REP = \beta_0 + \beta_1 INCONS(DIS/INC) + \beta_k Controls + \varepsilon$$

The model takes corporate reputation as the explanatory variable, and mainly tests its direct relationship with explanatory variables (two inconsistent behaviors) and control variables (stakeholder gender, age, education level, occupation and scale of platform-based enterprises). It tries to explain whether the inconsistent behavior of corporate

social responsibility performance of two platform-based enterprises will affect the reputation of platform-based enterprises, whether the characteristics of stakeholders will affect the results, and whether there is a certain relationship between the scale of enterprises.

In view of the inconsistency between words and deeds of enterprises and the inconsistency between words and deeds, this study introduces timing (time sequence) as a moderating variable to test whether there is a significant moderating effect on the relationship between the inconsistent order of words and deeds of enterprises and the reputation of enterprises :

$$REP = \beta_0 + \beta_1 INCONS(DIS/INC/DIS) + \beta_2 SEQ + \beta_3 SEQ \times INCONS(DIS/INC) + \beta_k Controls + \varepsilon$$

4.2.3 Sample and data sources

In this study, the experimental questionnaire is used as a tool to collect data, aiming at the user groups directly related to the enterprise. The reason for this choice is not only to take into account the convenience of questionnaire recovery, but more importantly, because of their daily use experience and in-depth understanding of the enterprise, users of the enterprise are more familiar with and understand the differences between platform enterprises and traditional enterprises, so as to understand the content of the questionnaire more accurately, and then provide more effective and true feedback. This sample selection method based on user familiarity has been proved to be effective in a

number of studies. For example, Hinkin (1998) pointed out that the questionnaire filled out by participants familiar with the survey content has higher effectiveness. Because the feedback of a single user group may ignore some important perspectives. Therefore, in order to enhance the universality and representativeness of the research, this study also included people of different ages and occupational backgrounds to participate in the survey. The idea of choosing this strategy stems from the study that people of different ages and occupational backgrounds may have different evaluations of platform-based enterprises and traditional enterprises (Bartiketal., 2020). By including these groups in the sample, the research results can more fully reflect the views of different groups on platform-based enterprises and traditional enterprises.

A total of 650 initial questionnaires were distributed in this study, and 520 questionnaires were finally recovered through online filling and paper methods. After eliminating 39 invalid questionnaires (including blank questionnaires, questionnaires with all options filled in the same or missing options), 481 valid questionnaires were obtained, and the effective recovery rate was 74 %. Among the 481 respondents, women accounted for 57.0 % of the gender distribution. In terms of age, the respondents included people of different age groups, including adolescents, youth, middle-aged and elderly groups under 20 years old, 20-30 years old, 30-40 years old, 40-50 years old and over 50 years old, among which 20-30 years old accounted for the highest proportion, 59.0 %. The education level of respondents is mainly concentrated in

undergraduate and postgraduate students, accounting for 89.4 %. In terms of occupation, enterprise employees and students are more, accounting for 47.5 % and 21.9 % respectively ; in general, all types of stakeholders in this study are involved, and the sample composition is reasonable. This high response rate shows the effectiveness of the questionnaire design and distribution strategy, and also increases the reliability of the research results. In addition, the recovered questionnaires include people of all ages, different genders and occupational backgrounds, which makes the research results more representative and universal. This diversified sample selection strategy is in line with the view put forward by Dillman et al. (2014) in the study that diversified samples can make the research results more adaptable.

In the specific questionnaire design, this study draws on the existing research methods and adjusts them according to the specific needs of this study. The problem setting of enterprise inconsistent behavior aims to understand the subjects ' views on platform enterprises and traditional enterprises, as well as their cognition of enterprise inconsistent behavior. At the same time, the problem design of corporate reputation in this study focuses on collecting the evaluation of the overall image and reputation of the enterprise. This design aims to deeply understand the participants ' perception of the enterprise and how these perceptions affect their evaluation of the enterprise.

In order to ensure the validity of the questionnaire, this study took strict steps in the design and implementation of the questionnaire. First of all, this study conducted a pre-

test to check whether the questions in the questionnaire can accurately measure the variables we want to study and whether they can be understood by the subjects. Then, when issuing questionnaires, this study ensured that each subject had enough time and information to understand and answer the questions as much as possible. After collecting the questionnaire, through the screening of the answers, the incomplete or obviously random questionnaires were excluded to ensure the reliability of the results.

Table 9: Questionnaire Surveyor Information Sheet

Questionnaire survey background information		Number of samples	Percentage
Sexuality	Male	207	43%
	Female	274	57%
Age	under 20 years old	38	8%
	20-30 years old	284	59%
	30-40 years old	101	21%
	40-50 years old	34	7%
	above 50 years old	24	5%
Education	High school and below	20	4.2%
	Undergraduate college	303	63.3%
	Master	125	26.1%
	Doctor	31	6.4%
Profession	Student	105	21.9%
	Institution staff	54	11.2%
	Platform users	228	47.5%

	Platform management personnel	30	6.2%
	Others	64	13.2%
Enterprise classification	Platform type	265	55%
	Traditional type	216	45%

4.2.4 Questionnaire and measurement

4.2.4.1 Questionnaire test

In the research design, a key preparatory step is to conduct a small-scale pre-test before a comprehensive questionnaire is issued, because it can help the research to obtain the maximum guarantee in the scientific and logical design of the questionnaire. The respondents' accurate understanding and feedback of the questions raised is the main goal of this step. Through the initial questionnaire, it is possible to propose various options on corporate reputation issues, so that respondents can evaluate these options. At the same time, it can also explore in depth whether the relevant scenarios of corporate social responsibility can fully and accurately represent the variables to be measured, and there is no statement that may cause misunderstanding. In addition, it is also necessary to confirm that all the contents of the questionnaire can be correctly understood and accepted by the respondents.

The main participants of this pre-survey are enterprise-related users (including consumers, suppliers, etc.) and students. Through face-to-face interviews, a total of 50 people were invited to participate in this study. The feedback of these people provided

valuable suggestions for the questionnaire design of this study, so that this study can improve some problems that may cause difficulties in understanding, and adjust the order and number of problems, thus improving the effectiveness and simplicity of the questionnaire. According to the feedback, this study modified the questionnaire to improve the understanding and accuracy of the subjects. Before the final version of the questionnaire was released, this study invited 20 enterprise-related users to conduct a pre-test. Through this pre-test, the subjects need to understand and judge the inconsistency of platform-based corporate social responsibility behavior, different dimensions of social responsibility behavior, etc. The results of the pre-test show that all the subjects can answer these questions correctly, which proves that the questionnaire design has successfully achieved the expected results.

The second part of the questionnaire focuses on the basic information of the subjects, including gender, age, occupation and education level. In order to prevent the subjects from randomly selecting the answers, this study designed some questions related to the first part of the questions and verified the answers. In addition, in order to confirm whether the dimensions of platform-based corporate social responsibility selected in this study are accurate, this study asked subjects to choose the dimensions they think platform-based corporate social responsibility should include and the dimensions they are most concerned about personally. All subjects chose the two dimensions of ' providing safe and high-quality products and services ' and ' actively participating in

philanthropy '.

The above prediction test steps not only improve the validity and reliability of the questionnaire, but also ensure the accuracy and scientific of the follow-up research results. This is because effective and reliable questionnaire design is the basis of data collection. Only on this basis can scientific data analysis be carried out and convincing research results be obtained. In this process, the feedback and evaluation of the subjects are valuable for this study. Their suggestions enable the study to continuously improve the questionnaire design, so as to obtain more accurate and comprehensive data, which is the key to effective research. At the same time, the pre-test of the questionnaire also conforms to the basic principles of scientific research, that is, pre-experiment before formal research to test the effectiveness and reliability of the research tools.

4.2.4.2 Measurement of platform enterprise reputation

In platform-based enterprises, because its business model is characterized by the participation and interaction of a large number of users, such as comments, ratings, content sharing, etc., which makes platform users and other stakeholders more sensitive to the reputation of platform-based enterprises. According to Manfred (2004), the reputation evaluation of platform-based enterprises should be a two-dimensional process, including the cognitive reputation and emotional reputation of enterprises. These two dimensions together constitute a complete evaluation of corporate reputation.

This model of Manfred deeply explores the factors that affect corporate reputation and has been recognized by scholars. Fombrun (1996) further pointed out that corporate reputation is not just an external view, but a comprehensive evaluation formed after a comprehensive and in-depth understanding of the enterprise. Therefore, the evaluation of corporate reputation needs to be carried out from multiple perspectives, including the cognitive reputation and emotional reputation of the enterprise. In addition, Gray & Balmer (1998) proposed that the emotional reputation and cognitive reputation of enterprises not only affect consumers' attitudes towards enterprises, but also determine consumers' loyalty to enterprises to a certain extent.

On this basis, this study evaluates the reputation of platform enterprises from two aspects of emotion and cognition by constructing a scale to measure the reputation of enterprises. The scale includes the evaluation of emotional identity, trust, strength and popularity of platform enterprises, so as to measure the negative reputation of consumers to enterprises. It is worth noting that the scale selected in this study refers to the studies of Manfred (2004), Fombrun (1996) and Gray & Balmer (1998), and is adjusted according to the characteristics of this study to ensure that it is more accurate and effective in evaluating the reputation of platform enterprises.

Table 10: Corporate Reputation Measurement Scale

Dimensional	Serial number	Concrete contents
-------------	---------------	-------------------

Emotional tendency to the enterprise	Re1	Weakened sense of corporate identity
	Re2	A diminished sense of trust in the company
A Cognitive Evaluation of the Enterprise	COG3	The enterprise is a powerful company.
	COG4	The enterprise is a well-known company.

4.3 Data analysis

This study uses regression analysis method to verify the effect of two inconsistent behaviors of platform-based corporate social responsibility on corporate reputation and its difference from traditional enterprises and verifies the influence of time sequence on the relationship between the two through variance analysis. After examining and analyzing the empirical results, this study was able to confirm the relevant assumptions of this study.

4.3.1 Descriptive analysis

In this paper, the data are analyzed and sorted out, and the statistical analysis of 481 sample data is carried out. The following table describes the four dimensions of the scale of corporate reputation on the inconsistency of words and deeds of traditional enterprises and platform-based corporate social responsibility. Descriptive statistics.

Table 11: Descriptive statistics of traditional enterprise outcome variables

<i>Dependent</i>	<i>Grou</i>	<i>DIS</i>	<i>INC</i>
------------------	-------------	------------	------------

<i>variable</i>	<i>p</i>	mean value	mean value
<i>NEGREP</i> Re1		3.80	3.24
<i>NEGREP</i> Re2		3.83	3.22
<i>NEGREP</i> Cog3		3.65	3.16
<i>NEGREP</i> Cog4		3.56	3.04

Table 12: Descriptive statistics of platform enterprises ' outcome variables

<i>Dependent variable</i>	<i>Grou p</i>	<i>DIS</i> mean value	<i>INC</i> mean value	<i>PMA</i> mean value
<i>NEGREP</i> Re1		3.99	3.87	-2.34
<i>NEGREP</i> Re2		4.13	3.94	-2.89
<i>NEGREP</i> Cog3		3.56	3.38	-2.56
<i>NEGREP</i> Cog4		3.41	3.32	-3.11

From the above results, it is shown that when the platform-based enterprises have inconsistent words and deeds or inconsistent behaviors in the performance of social responsibility, the respondents (stakeholders) have little deviation from the mean value of the four dimensions of the platform-based corporate reputation and the traditional corporate reputation, which proves that the reputation table meets the expected

standards. At the same time, the above scale has the following characteristics.

First of all, both DIS and INC groups show that when platform-based enterprises and traditional enterprises have inconsistent words and deeds or inconsistent behaviors in the performance of social responsibility, they will have a negative impact on the reputation of enterprises, which preliminarily proves the hypothesis of this study H1, H3 ; at the same time, through the comparison of descriptive statistical results, platform-based enterprises and traditional enterprises have inconsistent behaviors (including inconsistent words and inconsistent behaviors), and platform-based enterprises have a greater negative impact on corporate reputation, which preliminarily proves the hypothesis H2 and H4 of this study.

Secondly, by comparing the statistical results of DIS and INC, we can know that compared with the inconsistency of platform enterprises, the inconsistency of words and deeds has a greater negative impact on corporate reputation, which also proves the hypothesis H5 of this study. By comparing the statistical results of DIS and INC of traditional enterprises and platform enterprises respectively, it can be preliminarily known that under the assumption of H5, the reputation of platform enterprises has received more negative impacts than traditional enterprises, which preliminarily proves that H6.

Finally, through the statistical results of PMA, it can be known that users have strong

ability to control the platform, which can improve the reputation of platform-based enterprises.

Based on the preliminary verification of the model, this paper will conduct a more comprehensive verification analysis of the hypothesis of this paper through least squares regression and one-way analysis of variance.

4.3.2 The impact of corporate social responsibility performance inconsistency on corporate reputation

The regression results of Model 1, Model 2 and Model 3 in Table 12 and Table 13 show the impact of traditional enterprises and platform enterprises on corporate reputation in three situations: inconsistency of words and deeds, inconsistency of words and deeds, and the strength of platform enterprises ' control ability when words and deeds are inconsistent.

Table 13: The impact of inconsistent corporate social responsibility behavior on traditional corporate reputation

	Model 1	Model 2
	1.86***	
<i>DIS</i>	(3.29)	
		1.54***
<i>INC</i>		(4.15)
	0.05**	0.04**
<i>GEN</i>	(2.21)	(2.89)
	0.04***	0.01
<i>AGE</i>	(2.79)	(1.12)
	-0.02**	-0.02***
<i>PRO</i>	(-2.50)	(-4.21)
	0.02	-0.01
<i>EDU</i>	(0.39)	(-0.67)
<i>R</i> ²	0.8468	0.7910
Adj <i>R</i> ²	0.8466	0.7907
N	5772	5772

Note : * represents $p < 0.1$, ** represents $p < 0.05$, *** represents $p < 0.01$.

Table 14: The impact of inconsistent corporate social responsibility behavior on platform corporate reputation

	Model 1	Model 2
	3.11***	
<i>DIS</i>	(4.62)	
		2.46***
<i>INC</i>		(5.77)
<i>PMA</i>		
<i>DIS&PMA</i>		
	0.11**	0.09**
<i>GEN</i>	(3.12)	(2.28)
	0.08***	0.05
<i>AGE</i>	(2.33)	(1.25)
	-0.07**	-0.07***
<i>PRO</i>	(-2.58)	(-5.65)
	0.03	0.02
<i>EDU</i>	(0.41)	(4.17)
R^2	0.7143	0.5912
Adj R^2	0.7141	0.5911
N	5772	5772

Note : * represents $p < 0.1$, ** represents $p < 0.05$, *** represents $p < 0.01$

Based on the results of descriptive statistics and regression analysis, we analyze the impact of inconsistency in social responsibility fulfillment of traditional enterprises and platform enterprises on corporate reputation in different dimensions.

The survey findings reveal that the incongruity between rhetoric and actions has a favorable impact on diminishing the standing of both traditional enterprises and platform enterprises, thereby exerting an adverse influence on their overall reputation.

The R-squared values for the two sets of models stand at 0.8468 and 0.7141, respectively, signifying a robust fit with the capability to elucidate 84.68% and 71.41% of the variance in the models, correspondingly. The coefficients for the two sets of models are calculated as 1.86 and 3.11, with both P-values falling below 0.01, indicating that inconsistent behaviors within traditional CSR and platform-type CSR will have an unfavorable effect on corporate reputation - thus confirming H1.

Upon comparing the coefficients from both models, it is evident that platform-type CSR's inconsistent behaviors wield a significantly more detrimental impact on corporate reputation compared to those exhibited by traditional enterprises - resulting in a surge in impact coefficient by 102%, thereby validating H2.

Secondly, the questionnaire results reveal that performance inconsistency exerts a detrimental impact on the reputation of both traditional enterprises and platform enterprises, thereby negatively affecting corporate reputation. The R square values of

the two models are 0.7907 and 0.5911, respectively, indicating a strong fit and explaining 79.01% and 59.11% of model variance, respectively. The coefficients for the two models are 1.54 and 2.46 with P-values less than 0.01 in both cases, signifying that inconsistency between traditional CSR performance and platform-based CSR performance will have an adverse effect on corporate reputation, thus establishing H2 conclusively.

Moreover, when compared to traditional enterprises, inconsistent behavior in platform CSR will yield an even more pronounced negative impact on corporate reputation by increasing the impact coefficient by 59%, thereby solidifying H4.

Based on the preceding analysis, it is evident that the impact coefficient of incongruity between rhetoric and actions in Corporate Social Responsibility (CSR) fulfillment for both traditional enterprises and platforms stands at 1.86. The influence coefficient of inconsistent CSR fulfillment on corporate reputation is measured at 1.54. Furthermore, the impact coefficient of platform-based CSR inconsistencies on corporate reputation is notably higher at 3.11 compared to traditional enterprise-based CSR inconsistencies, which stand at 2.46.

In conclusion, when comparing inconsistent behaviors in fulfilling social responsibilities between traditional companies and platform-based businesses, it becomes apparent that discrepancies between words and actions have a more

pronounced adverse effect on enterprise reputations. The inconsistency between what enterprises say and do is more likely to have a significant impact on their reputation, and H5 is established. And compared with the traditional corporate reputation negative impact coefficient increased by 20.7 %, the platform corporate reputation negative impact coefficient increased by 24.62 %, H6 was established. According to the interview, because in the enterprise, the user 's cognition and judgment of the enterprise mainly depend on the consistency between the public statement (words and deeds) and the actual execution (behavior) of the enterprise, the consistency of words and deeds of the platform enterprise is regarded as the key indicator of trust and transparency, and the inconsistency of words and deeds may lead to the breakdown of trust. Users, suppliers or partners of platform-based enterprises usually make decisions based on the commitments and statements of enterprises. If the actual actions of enterprises are inconsistent with their statements, the trust of stakeholders may be damaged. Secondly, inconsistency between words and deeds may damage the transparency of enterprises. In the environment of platform enterprises, transparency is usually closely related to the public 's perception and evaluation of enterprises, which is particularly important for platform enterprises. If the enterprise 's action does not match its statement, it may cause public doubt, and even lead to public misunderstanding and misjudgment of the enterprise.

In addition, the individual differences of the respondents will also have a certain impact

on the results of corporate reputation. According to the regression results of the control variables, the individual characteristics of the respondents will also affect the relationship between the inconsistent behavior and reputation of traditional enterprises and platform enterprises to varying degrees. Gender, age, education level and occupation have different significant effects on the exploration of the relationship between the inconsistent behavior of traditional enterprises and platform enterprises and their reputation.

Furthermore, the impact model of CSR inconsistency on corporate reputation is scrutinized through a multicollinearity test. The findings reveal that the variance inflation factor (VIF) for each variable is below 5, indicating an absence of significant collinearity issues. Additionally, the Durbin-Watson (D-W) value approximates 2, signifying no autocorrelation within the model and affirming the independence of sample data, thereby bolstering the reliability of the model.

4.3.3 The impact of timing on corporate reputation in the inconsistency of words and deeds of platform-based corporate social responsibility

The regression results of model 1 and model 2 in Table 14 and Table 15 show the impact of time series on corporate reputation when traditional enterprises and platform enterprises are inconsistent in words and deeds and inconsistent in deeds.

Table 15: The moderating effect of timing on the influence of traditional corporate social responsibility on its reputation in the inconsistency of words and

deeds

	Model 1	Model 2
	1.99***	
DIS	(3.25)	
		1.63***
INC		(4.53)
	0.16***	
SEQ1	(-2.44)	
	0.44***	
SEQ1×DIS	(2.66)	
		0.11***
SEQ2		(-2.78)
		0.48
SEQ2×INC		(6.96)
	0.05**	0.05**
GEN	(2.21)	(2.91)
	0.04***	0.02
AGE	(2.83)	(1.44)
	-0.03**	-0.03***
PRO	(-2.30)	(-4.24)
	0.02	-0.01
EDU		

	(0.34)	(0.65)
R^2	0.8474	0.7950
$Adj R^2$	0.8471	0.7948
N	5772	5772

Note : * represents $p < 0.1$, * * represents $p < 0.05$, * * * represents $p < 0.01$

Table 16: The moderating effect of timing on the impact of platform-based corporate social responsibility on its reputation in the inconsistency of words and deeds

	Model 1	Model 2
	3.20***	
DIS	(4.76)	
		2.96***
INC		(5.81)
	0.21***	
SEQ1	(-5.75)	
	0.86***	
SEQ1×DIS	(6.32)	
		0.16
SEQ2		(-7.15)
		0.48
SEQ2×INC		(6.96)
	0.11**	0.09**
GEN		

	(3.10)	(2.21)
	0.08***	0.05
AGE	(2.29)	(1.13)
	-0.07**	-0.07***
PRO	(-2.50)	(-5.45)
	0.03	0.02
EDU	(0.39)	(3.39)
R^2	0.7198	0.5922
<i>Adj R²</i>	0.7196	0.5921
N	5772	5772

Note : * represents $p < 0.1$, ** represents $p < 0.05$, *** represents $p < 0.01$

From the above table, it can be found that when the enterprise 's words and deeds are inconsistent, the SEQ1 coefficient of the traditional enterprise is 0.16, the SEQ1 coefficient of the platform enterprise is 0.21, and the P values of both are less than 0.01, indicating that the timing as a regulatory variable has a significant effect on the impact of the inconsistency of the enterprise 's words and deeds on the corporate reputation. It can be analyzed that when the words and deeds of the corporate social responsibility are inconsistent, the behavior of ' saying first ' will have a more negative impact on the corporate reputation. ' Say first and then do ' has a greater impact on the reputation of traditional enterprises and platform enterprises than ' do first and then say ', H7 was established.

At the same time, after comparing the SEQ1 values of traditional enterprises and platform-based enterprises, it can be analyzed that when the words and deeds of enterprises are inconsistent, the negative impact of 'say before do' on platform-based enterprises is more serious, and H8 is established.

In the context of corporate conduct inconsistency, traditional enterprises exhibit a SEQ2 coefficient of 0.11 with a P value below 0.01, signifying that time serves as a significant moderating variable in influencing the impact of word-deed incongruity on corporate reputation. Conversely, platform enterprises demonstrate a SEQ2 coefficient of 0.16 with a P value exceeding 0.01, indicating that time series as a moderating variable does not yield substantial influence on platform enterprise inconsistency and thus invalidates H9 and H10 hypotheses.

Finally, this study employs a multicollinearity test to investigate the impact model of platform-type corporate social responsibility inconsistencies on corporate reputation. The results demonstrate that the variance inflation factor (VIF) of each variable in the model is less than 5, indicating no substantial collinearity issue. Furthermore, the Durbin-Watson (D-W) value approximates 1.9, signifying an absence of autocorrelation in the model and thereby enhancing the credibility of sample data independence.

4.4 Conclusions and discussions

According to the empirical research and analysis, this study explores the impact of

inconsistent social responsibility performance of platform enterprises on corporate reputation based on traditional enterprises.

The study has determined that the disparity in CSR performance between conventional enterprises and platforms will have an adverse effect on corporate reputation, with platform inconsistencies having a more pronounced impact. When the rhetoric and actions of platform enterprises are incongruent in meeting their social responsibilities, the detrimental effect on corporate reputation is amplified compared to traditional enterprises. The findings suggest that stakeholders find it more challenging to reconcile inconsistent behavior from platform enterprises in fulfilling CSR, resulting in a more severe negative impact on corporate reputation.

Secondly, this study determines that whether it is a traditional enterprise or a platform enterprise, when the enterprise fulfills its social responsibility in two situations: 'inconsistent words and deeds' and 'inconsistent behavior', the respondents (stakeholders of the enterprise) are more difficult to tolerate the inconsistency of words and deeds in the fulfillment of corporate social responsibility. When the enterprise fulfills its social responsibility, the difference between words and deeds will have a more serious impact on corporate reputation.

Finally, when discussing the different behaviors of traditional enterprises and platform-based enterprises in the implementation of corporate social responsibility, this study

adds the regulatory variable of time sequence. It can be learned that in the implementation of corporate social responsibility of platform-based enterprises with different words and deeds, the empirical study finds that 'saying before doing' will make consumers' cognition and evaluation of enterprises more negative than 'doing before saying'. This is mainly because consumers tend to form an initial perception of the company based on the information first proposed by the company (such as corporate social responsibility commitments). This initial perception has a decisive impact on the processing of subsequent information. If a platform-based enterprise first promises that it will assume social responsibility, and then conducts corporate social responsibility behavior, consumers may regard these behaviors as an effort by the enterprise to try to meet its commitments, and the evaluation of the enterprise may be reduced. And when the platform-based enterprise does not achieve the expected goal, it will make the user's concept more negative.

However, when enterprises have both positive and negative corporate social responsibility behaviors, the order of occurrence of the two behaviors will not have a great impact on the social responsibility of platform enterprises. Users' perception of their concepts is in one dimension. In fact, the order of good and evil behaviors has no decisive effect on the reputation of platform enterprises.

4.5 Summary of this chapter

The social responsibility of platform enterprises is more intricate compared to the traditional independent subject of conventional enterprises, as it encompasses three key positions: "independent management subject", "platform management subject" and "social resource allocation". This multi-faceted positioning adds complexity to the fulfillment of social responsibility for platform enterprises, which also differ significantly from traditional enterprises in terms of the content and scope of their social responsibility. The multifaceted nature of platform enterprise's social responsibility requires a nuanced approach that takes into account their role as both facilitators and regulators within their respective ecosystems. Compared with traditional enterprises, due to their special business models and resource allocation methods, platform-based enterprises are more likely to have inconsistent subjective upward performance of social responsibility in terms of resource allocation, bilateral user management, trade-off between social and commercial interests, information disclosure and transparency, and social compliance and supervision. In this study, we explore the impact of inconsistent platform-based corporate social responsibility behavior on corporate reputation. In addition, it also explores whether there are differences in the impact of inconsistent behaviors of platform-based corporate social responsibility on corporate reputation in different dimensions, and how the arrangement of time series regulates this impact. Through the empirical research in this chapter, we have gradually proved

our five hypotheses, and from the perspective of empirical research, it has been proved that the inconsistency of social responsibility performance of platform-based enterprises will have an adverse impact on corporate reputation, and the enterprises with strong platform control have a greater negative impact on platform reputation than the overall platform-based enterprises.

Chapter 5 Conclusion and prospect

5.1 Main conclusions

This study first discusses the differences between platform-based corporate social responsibility and traditional enterprises, including the differences in the content and scope of responsibility, so as to define the connotation of platform-based corporate social responsibility more clearly. The research reveals three main dimensions of platform-based corporate social responsibility, namely, the social responsibility of independent operating entities, the social responsibility of platform operating entities, and the social responsibility of social resource allocation platforms. Platform enterprises not only bear four levels as independent economic entities, including compliance and legal responsibility, moral and ethical responsibility, fairness and justice responsibility, and innovation and contribution responsibility. It also needs the responsibility of platform enterprises as platform field managers to protect user rights, improve product and service quality, manage security and risks, and provide consumer education and knowledge popularization, including user rights protection responsibility, product and service quality responsibility, etc. Play its ' quasi-public power ' function on the platform. As a social resource allocation platform, platform-based enterprises need to actively build a platform for social responsibility awareness, to achieve collaboration and efficiency of resource allocation, in order to reduce waste of resources and provide a resource sharing platform. This involves the responsibility of public interest and social welfare, the responsibility of optimizing the allocation of social

resources, and the responsibility of protecting the ecological environment. Platform-based enterprises should provide support around social issues by integrating the diverse, complementary and valuable resources owned by platform users to promote the provision of public services.

This study delineates the connotation of platform-based corporate social responsibility across different strata. Drawing on historical research, it is imperative for the sustainable development and societal impact of platform enterprises to elucidate their responsibilities based on "corporate functions" and "quasi-public rights". Through an in-depth analysis of the characteristics of platform CSR, we can enhance our comprehension and assessment of its performance and potential. This will enable a more nuanced understanding and evaluation of the efficacy and potential impact of platform CSR initiatives.

Simultaneously, by examining the connotation and scope of platform-type corporate social responsibility and drawing on the theories of CSR and corporate reputation, a comprehensive analysis is conducted on the impact of inconsistent CSR behavior on corporate reputation. This inconsistency is reflected in three forms in this article: Speaking-doing inconsistency, inconsistency between behaviors (i.e., line-line inconsistency). First of all, this study points out that the factors affecting corporate reputation are far more than the inconsistency of corporate words and deeds. The previous literature mainly focuses on the positive impact of corporate social

responsibility behavior on corporate reputation or is limited to the impact of negative corporate social responsibility information on corporate reputation caused by inconsistency of words and deeds. However, this paper expands the research perspective, including line-line inconsistency, and concretizes the inconsistency of words-action and line-action. The results show that these two types of inconsistent behaviors have a negative impact on the corporate reputation of platform enterprises. Secondly, for inconsistent behavior, the order of good corporate social responsibility behavior and bad corporate social responsibility behavior will affect the degree of damage to corporate reputation. Stakeholders will adjust their expectations of the enterprise according to the historical behavior of the enterprise. Therefore, the current corporate social responsibility behavior will leave an impression on the stakeholders, form the expectation of the future corporate social responsibility behavior of the enterprise, and affect its evaluation of the future corporate social responsibility behavior of the enterprise. Good corporate social responsibility behavior will increase the expectations of stakeholders for enterprises, leading them to have a more negative evaluation of the subsequent adverse corporate social responsibility behavior of enterprises, and further strengthen the negative impact on corporate reputation.

5.2 Theoretical contributions and practical implications

The emergence of platform-based enterprises has brought many business opportunities and innovations in the digital age, but it has also brought new challenges to the

fulfillment of corporate social responsibility. Therefore, it has important theoretical contributions in studying the consistency of its social responsibility performance and its impact on corporate reputation.

The consistency of platform-based corporate social responsibility (CSR) performance has emerged as a focal point in contemporary research. With the rapid evolution of the digital economy, platform enterprises are assuming an increasingly pivotal role in daily production and life. Consequently, ensuring the coherence of platform enterprises in discharging their social responsibilities has garnered significant attention from scholars. This pertinent research will aid these enterprises in formulating more efficacious CSR strategies and measures.

By delving into the correlation between platform-based corporate social responsibility consistency and corporate reputation, this line of inquiry can further broaden the research domain linking corporate social responsibility with corporate reputation. Prior studies predominantly concentrated on conventional enterprises, neglecting to consider the impact of the distinctive attributes of platform enterprises and their consistent performance in fulfilling social responsibilities on corporate reputation.

Through an examination of platform enterprises, we can gain deeper insights into how corporate social responsibility influences corporate reputation while providing valuable benchmarks for other enterprise types. Research on the consistency of CSR

performance and its influence on corporate reputation is instrumental in achieving sustainable development objectives for businesses.

As societal expectations regarding business responsibilities continue to escalate, companies must be mindful of their influence and societal obligations while striving for long-term operation and sustainable development through enhanced consistency in their social responsibility performance.

By elucidating the theoretical framework of platform-based corporate social responsibility, this study not only extends the scope and connotation of platform-based CSR but also establishes a robust conceptual basis for subsequent research. In the context of the platform economy, platform CSR transcends traditional social responsibility and underscores the unique responsibilities and roles of platform enterprises in advancing societal sustainability and fostering shared prosperity.

Through empirical examination of the incongruity in platform-based CSR implementation and its repercussions on corporate reputation, this study advances the empirical investigation of platform-based CSR and elucidates the intricate interplay between CSR execution and corporate standing. Findings indicate that consistent adherence to social responsibility can bolster an enterprise's standing, whereas erratic performance in this realm may erode its reputation. For platform-centric enterprises, it is imperative to delineate their multifaceted roles as economic agents and societal

contributors, actively shoulder social responsibilities, and foster the advancement of a more cohesive society. Use the advantages of digital platform connection, coordinate the platform ecosystem resources, and invest in social responsibility activities in an organized manner to make greater contributions to society. And strengthen the consistency of social responsibility to fulfill, reduce the occurrence of corporate hypocrisy, in order to improve the corporate reputation and build a competitive advantage. At the same time, government departments should make full use of the quasi-social infrastructure functions of platform-based enterprises to guide platform-based enterprises to assume more social responsibilities in major social challenges. Provide a more inclusive and relaxed governance environment for platform-based enterprises, guide enterprises to carry out consistent social responsibility fulfillment, and promote their healthy development. The fulfillment of social responsibility of platform enterprises not only affects the reputation of enterprises, but also directly relates to the financial performance of enterprises. Consistent social responsibility fulfillment helps to enhance investor confidence and attract more investment, which may improve the market valuation and stock performance of enterprises. At the same time, positive social responsibility fulfillment can reduce the operational risk of enterprises and improve the long-term financial stability of enterprises. Future research can further explore the financial impact of platform-based corporate social responsibility performance, including its specific impact on revenue growth, cost structure, and return on investment.

With the development of platform economy, platform enterprises play an increasingly important role in the social structure. Through theoretical exploration and empirical analysis, this study provides a new perspective and strategic suggestions for platform enterprises to effectively implement social responsibility. At the same time, it provides policy recommendations for government departments to guide and supervise platform-based corporate social responsibility in order to jointly promote social sustainability.

5.3 Research deficiencies and future prospects

The article mainly focuses on the connotation and scope of platform-based corporate social responsibility from the perspective of stakeholders, but it is limited to this perspective. At the same time, there may be a time lag effect on the impact of the inconsistent behavior of the enterprise on the reputation, and the problem of signal transmission is missing. The performance of social responsibility of platform-based enterprises in different time periods will be fed back to the reputation of the enterprise. At the same time, whether the inconsistency of the performance of platform-based enterprises can be fully fed back to the reputation of the enterprise. Compared with traditional enterprises, platform-based enterprises because of the large number of platform users, whether the time lag effect is shorter, the signal transmission loss rate is higher, the future will be more perfect through various angles of research.

This study provides an important theoretical framework for understanding and practicing the social responsibility of platform enterprises and makes an in-depth

analysis of its role and influence in the platform economy. However, as a preliminary exploration, this study still has some shortcomings in some aspects, and puts forward the direction of future research. At the same time, although this study expounds the definition and connotation of platform-based corporate social responsibility from the perspective of stakeholders and constructs the corresponding theoretical framework, the discussion of other theoretical perspectives is limited. Future research can combine different academic perspectives such as organizational behavior, social capital theory, and network theory to further enrich and expand the theoretical connotation of platform-based corporate social responsibility.

However, in general, this study still has shortcomings. In the empirical part, this study collects data by designing questionnaires to test the impact of platform-based corporate social responsibility inconsistency on its reputation. However, this method may have the problems of time delay effect and incomplete signal transmission. Future research should further explore the dynamic relationship between platform-based corporate social responsibility practice and corporate reputation and clarify the time frame and influence mechanism of their interaction. In addition, although the model of this study meets the initial criteria in explaining corporate reputation, its explanatory power and dimension still need to be strengthened. Future research should explain and analyze corporate reputation from a broader perspective by improving variable types and expanding model dimensions.

Future research should further explore the multi-dimensional theoretical framework of platform-based corporate social responsibility and combine the theoretical perspectives of different disciplines to explore the new paradigm of social responsibility of platform-based enterprises in the context of globalization and digitization. In addition, we should consider combining the social responsibility of platform enterprises with their business model, technological innovation and user participation, and explore how they work together on the long-term development and social impact of enterprises.

In terms of empirical research, future studies can employ more sophisticated and dynamic models to explore the relationship between CSR fulfillment and corporate reputation. This includes conducting long-term follow-up studies, as well as utilizing multi-source data and a multi-methodology study design to gain a more comprehensive understanding of the interaction between platform companies' social responsibility practices and their reputation. In light of the analysis of corporate reputation, future research should further delve into the impact of platform CSR fulfillment on its overall value. For instance, there is a need to investigate the effects of platform-based CSR inconsistencies on a firm's financial performance. This involves examining the influence of socially responsible investment on a company's operational efficiency and how socially responsible activities can provide competitive advantage in the market. Furthermore, research should also consider exploring the relationship between social responsibility fulfillment and enterprise risk management, as well as investigating how

social responsibility activities contribute to long-term value creation for enterprises by comprehensively considering multiple dimensions such as financial performance, market performance, brand value, and social impact. Simultaneously, efforts should be made to explore ways to enhance enterprises' competitive advantage and market position through effective social responsibility practices.

In summary, this study provides an important theoretical and practical basis for understanding the social responsibility of platform-based enterprises, but further research and exploration are still needed in terms of theoretical deepening, empirical testing and multi-dimensional analysis. Through these future research efforts, it is expected to provide more abundant and comprehensive theoretical support for the social responsibility practice of platform-based enterprises, and provide more effective decision-making reference for governments, enterprises and other stakeholders.

References

- [1] Gong, L. M., & Jiang, S. S. (2016). Frontier research on the strategies of platform-based business ecosystems: Perspectives and objects. *Foreign Economics & Management*, 6.
- [2] Jiang, L. Q. (2016). Research on the motives, impacts, and governance of corporate social irresponsibility behaviors. *Management World*, 3.
- [3] Li, G. Q., & Tao, T. (2018). E-commerce platform ecologization and platform governance policies. *Management World*, 6.
- [4] Li, W. Y. (2010). Research on the boundaries of corporate social responsibility based on the essence of enterprises. *China Industrial Economics*, 9.
- [5] Li, W. Y., & Xiao, H. J. (2008). Exploration of the concept of corporate social responsibility. *Economic Management*, 21-22.
- [6] Li, W. Y., & Xiao, H. J. (2011). The logic of corporate social responsibility. *China Industrial Economics*, 10.
- [7] Liu, J. P. (2015). The dual model of corporate growth: Platform growth and its internal mechanism. *China Industrial Economics*, 6.
- [8] Liu, Y., & Xia, J. C. (2016). The dynamics of theoretical and policy research on the sharing economy. *Economic Perspectives*, 4.
- [9] Ouyang, Z. Y. (1994). *Ecologization: The essence and direction of the third industrial revolution*. China Renmin University Press.
- [10] Qi, Y. D., & Li, Y. (2018). The new economy and regulatory reform. *China*

Industrial Economics, 3.

- [11] Wang, X. H., & Zhang, Q. L. (2016). Research on the greenhouse management model of platform-based e-commerce enterprises. *China Industrial Economics*, 11.
- [12] Wang, X. H., & Zhang, Q. L. (2017). Building the reputation of platform-based e-commerce: A perspective of value co-creation between platform enterprises and platform sellers. *China Industrial Economics*, 11.
- [13] Wang, J. X. (2016). Research on the boundary selection and openness governance of internet platform enterprises: A dual perspective of platform. (Doctoral dissertation, Zhejiang University).
- [14] Wang, Y., & Feng, H. (2017). Dual regulation of the platform economy: Private and public regulation. *The Economist*, 11.
- [15] Wu, D. S. (2007). The private order in online transactions: Community, reputation, and third-party intermediaries. *Economics Quarterly*, 3.
- [16] Xie, P. H., Chen, C. D., & Zhou, F. (2017). Strategic research frontiers of platform-based enterprise ecosystems. *Journal of Shanghai University of International Business and Economics*, 9.
- [17] Xin, J., & Li, D. D. (2016). The implications and management transformation of social responsibility interaction in the corporate ecosystem. *Business Economics and Management*, 1.
- [18] Xuan, B., & Yi, K. G. (2018, March 27). Governance of social responsibility of internet platform enterprises. *Guangming Daily*.
- [19] Yang, C. F. (2012). The governance model of corporate social responsibility:

Observations from three dimensions. *Reform*, 5.

[20] Yang, X. D. (2017). "Ecological governance": A new approach to local governance. *Leadership Science*, 27.

[21] Yang, Z., & Xu, Y. J. (2018). Governance of corporate social responsibility under the platform economy. *Enterprise Economy*, 5.

[22] Huang, H. D., & Yi, K. G. (2021). Concept and structural dimensions of platform enterprise social responsibility: An exploratory study based on grounded theory.

[23] Shen, H. T., & Yang, Y. (2008). A study on the relevance of corporate social responsibility information disclosure: Empirical evidence from listed companies. *Contemporary Finance & Economics*, (3), 103-107.

[24] Li, W. Y., & Xiao, H. J. (2011). The logic of corporate social responsibility. *China Industrial Economics*, 10.

[25] Wen, S. B., & Fang, Y. (2008). An empirical study on the relationship between corporate social responsibility and financial performance: A stakeholder perspective with panel data analysis. *China Industrial Economics*, (10), 150-160.

[26] Zhang, Z. G., Jin, X. C., & Li, G. Q. (2013). An empirical study on the intertemporal impact of corporate social responsibility on financial performance. *Accounting Research*, (08), 32-39.

[27] Wang, Q. G., & Li, Q. (2015). The mechanism of value creation of corporate social responsibility and its empirical test: A study on the impact of inconsistent corporate social responsibility behaviors on their reputation from the perspective of the supply chain. *Macroeconomic Research*, (1), 116-127.

- [28]Mou, Y. P., Wang, T., & Wang, B. (2012). Why does corporate charity strategy backfire? A study on consumer perception of corporate hypocrisy. *Management Review*, (2), 56-67.
- [29]Gong, B. (2009). An empirical study on the relationship between corporate social responsibility and corporate reputation from the perspective of employees: A case study of the retail industry in Changchun. Jilin University.
- [30]Zhou, Y. F., Xiao, W. J., & Luo, W. E. (2007). The impact of corporate social responsibility behavior on consumers' corporate reputation evaluation. *Modern Management Science*, (12), 56-58.
- [31]Li, H. Q., & Zhang, Z. G. (2010). An empirical study on the impact of CSR on corporate reputation and customer loyalty. *Nankai Management Review*, (01), 90-98.
- [32]Tong, T. (2012). A study on the relationship between corporate social responsibility behavior, corporate reputation, and customer loyalty. Shandong University.
- [33]Tian, H., & Jiang, Y. F. (2015). An empirical study on the impact of social responsibility fulfillment on corporate reputation: The moderating effects of stakeholder pressure and moral sliding. *Journal of Social Sciences of Jilin University*, (02), 71-79, 173.
- [34]Zhou, L. P., Chen, Y., & Jin, Y. J. (2016). An empirical study on the relationship between corporate social responsibility and financial performance: An analytical explanation from the perspective of corporate reputation. *Jiangsu Social Sciences*, (03), 95-102.
- [35]Shen, H. T., Wang, L. Y., & Wan, T. (2011). Can social responsibility reporting and

its verification convey effective signals? An analysis based on corporate reputation theory. *Auditing Research*, (04), 87-93.

[36]Huang, C. X. (2005). A study on the factors affecting corporate reputation from the perspective of consumer perception: A case of the daily chemical industry. Zhejiang University, Hangzhou.

[37]Liu, Z. G. (2005). A study on the quantitative evaluation model of corporate reputation from the consumer's perspective. Zhejiang University, Hangzhou.

[38]Tang, W., & Li, X. Q. (2015). Corporate social responsibility behavior from the perspective of earnings management: Ethical theory or instrumentalism. *Modern Management Science*, (10), 115-117.

[39]Mintzberg, H., & Zhan, Z. M. (2005). The social responsibility of enterprises (Part I). *IT Manager World*, (10), 94-95.

[40]Cheng, J. J., & Ye, F. X. (2008). Hypocrisy in the perspective of virtue ethics. *Nanjing Social Sciences*, (12), 17-23.

[41]Ni, L. K. (2006). On hypocrisy: A linguistic philosophical and phenomenological analysis. *Philosophical Research*, (7), 91-95.

[42]Lei, Y. (2015). Charity, "hypocrisy" and public evaluation. *Management Review*, 27(3), 122-132.

[43]Bowen H R, Johnson F E. *Social Responsibility of the Businessman*.Harper,1953

[44]Davis K. Can Business Afford to Ignore Social Responsibilities? *California Management Review*,1960,2(3):70-76

- [45]Carroll A B.A Three-Dimensional Conceptual Model of Corporate Performance.
Academy of Management Review,1979,4(4):497-505
- [46]Davis K.The Case for and against Business Assumption of Social Responsibilities.
Academy of Management Journal,1973,16(2):312-322
- [47]Moskowitz M. Choosing Socially Responsible Stocks. Business and Society
Review,1972,1(1):71-75
- [48]Freeman R E, Liedtka J. Corporate Social Responsibility: A Critical Approach.
Business Horizons,1991,34(4):92-98
- [49]Holman, Walter R, Singer D, et al. The Impact of Corporate Social Responsiveness
on Shareholder Wealth. Research in Corporate Social Performance and Policy,
1985(7):137-152
- [50]Vance S C.Are Socially Responsible Corporations Good Investment Risks.
Management Review,1975,64(8):19-24
- [51]Waddock S A, Graves S B. The Corporate Social Performance-Financial
Performance Link. Strategic Management Journal,2015,18(4):303-319
- [52]Brugmann J, Prahalad C K. Co-creating Business's New Social Compact. Harvard
Business Review,2007,85(2):80-90
- [53]Sood A, Arora B. The Political Economy of Corporate Responsibility in India.
Geneva: Crc Press,2006(8):26-31
- [54]Mishra S, Suar D. Does Corporate Social Responsibility Influence Firm
Performance of Indian Companies? Journal of Business Ethics,2010,95(4): 571-
601

- [55]Koyts D J. The Effects of Employee Satisfaction, Organizational Citizenship Behavior, and Turnover on Organizational Effectiveness: A Unit-level, Longitudinal Study. *Personnel Psychology*,2001,54(1):101-114
- [56]Berman S L, Wicks A C, Kotha S, et al. Does Stakeholder Orientation Matter? The Relationship between Stakeholder Management Models and Firm Financial Performance. *Academy of Management Journal*,1999,42(5):488-506
- [57]Weiner B. A Cognitive (Attribution)-Emotion-Action Model of Motivated Behavior: An Analysis of Judgments of Help-giving. *Journal of Personality & Social Psychology*,1980,39(2):186-200
- [58]Yoon Y, Gurhan-Canli Z, Schwarz N. The Effect of Corporate Social Responsibility Activities on Companies with Bad Reputations. *Journal of Consumer Psychology*,2006,16:377-390
- [59]Brown T J, Dacin P A. The Company and the Product: Corporate Associations and Consumer Product Responses. *Journal of Marketing*,1997,61(1):68-84
- [60]Godfrey P C. The Relationship Between Corporate Philanthropy and Shareholder Wealth: A Risk Management Perspective. *Academy of Management Review*, 2005,30(4):777-798
- [61]Sen S, Bhattacharya C B. Does Doing Good always Lead to Doing Better? Consumer Reactions to Corporate Social Responsibility. *Journal of Marketing Research*,2001,38(2):225-243
- [62]Becker-Olsen K L, Cudmore B A, Hill R P. The Impact of Perceived Corporate Social Responsibility on Consumer Behavior. *Journal of Business Research*, 2006,59(1):46-53

- [63] Du S, Bhattacharya C B, Sen S. Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication. *International Journal of Management Reviews*, 2010, 12(1): 8-19
- [64] Janney J J, Gove S. Reputation and Corporate Social Responsibility Aberrations, Trends, and Hypocrisy: Reactions to Firm Choices in the Stock Option Backdating Scandal. *Journal of Management Studies*, 2011, 48(7): 1562-1585
- [65] Siltaoja M. Value Priorities as Combining Core Factors Between Corporate Social Responsibility and Reputation-A Qualitative Study. *Journal of Business Ethics*, 2006, 68(1): 91-111
- [66] Williams R J, Barrett J D. Corporate Philanthropy, Criminal Activity, and Firm Reputation: Is There a Link? *Journal of Business Ethics*, 2000(26): 341-350
- [67] Shafer W E, Fukukawa K, Lee G M. Values and the Perceived Importance of Ethics and Social Responsibility: The U.S. versus China. *Journal of Business Ethics*, 2007, 70(3): 265-284
- [68] Groza M D, Pronschinske M R, Walker M. Perceived Organizational Motives and Consumer Responses to Proactive and Reactive CSR. *Journal of Business Ethics*, 2011, 102(4): 639-652
- [69] Fassin Y, Buelens M. The Hypocrisy-Sincerity Continuum in Corporate Communication and Decision Making: A Model of Corporate Social Responsibility and Business Ethics Practices. *Management Decision*, 2011, 49(49): 586-600
- [70] Marquis C, Lounsbury M. Vive La Résistance: Competing Logics and the Consolidation of U.S. Community Banking. *Academy of Management Journal*,

2007,50(4):799-820

- [71]Hale W J. Moral Hypocrisy: Rethinking the Construct. The University of Texas At San Antonio,2012
- [72]Ruth J A, York A. Framing information to enhance corporate reputation: The impact of message source, information type and reference point. Journal of Business Research,2004,57(1):14-20
- [73]Petty R E, Cacioppo J T. Communication and Persuasion. Springer New York, 1986
- [74]Heider F. The psychology of interpersonal relations. American Sociological Review,1983,23(6):170
- [75]Frederick W C. From CSR1 to CSR2.Business & Society,1994,33:150-164
- [76]Mcguire J B, Sundgren A, Schneeweis T. Corporate Social Responsibility and Firm Financial Performance. Academy of Management Journal, 1988,31(4):854-872
- [77]Pinkston T S, Carroll A B. A Retrospective Examination of CSR Orientations: Have They Changed? Journal of Business Ethics,1996,15(2): 199-206
- [78]Friedman M. The Social Responsibility of Business Is to Increase Its Profits. New York Times Magazine,1970(9):173-178
- [79]Ansoff H I. Corporate Strategy: An Analytic Approach to Business Policy For Growth and Expansion. Penguin Books,1965
- [80]Freeman R E. Strategic Management: A Stakeholder Approach. Pitman: University of Minnesota,1984

- [81] Wood D J. Toward Improving Corporate Social Performance. *Business Horizons*,1991,34(4):66-73
- [82] Carmeli A, Tishler A. Perceived Organizational Reputation and Organizational Performance: An Empirical Investigation of Industrial Enterprises. *Corporate Reputation Review*,2005,8(1):13-30
- [83] Dutton J E, Dukerich J M, Harquail C V. Organizational Images and Member Identification. *Administrative Science Quarterly*,1994,39(2):239-263
- [84] Batson C D, Collins E, Powell A A. Doing Business After the Fall: The Virtue of Moral Hypocrisy. *Journal of Business Ethics*,2006,66(4):321-335
- [85] Barden J, Rucker D D, Petty R E. "Saying One Thing and Doing Another": Examining the Impact of Event Order on Hypocrisy Judgments of Others. *Pers Soc Psychol Bull*,2005,31(11):1463-1474
- [86] Lammers J, Stapel D A, Galinsky A D. Power Increases Hypocrisy: Moralizing in Reasoning, Immorality in Behavior. *Psychological Science*,2010,21(5):737-744
- [87] Hamilton D L, Sherman S J. Perceiving Persons and Groups. *Psychological Review*,1996,103:336-355
- [88] Brunsson N. *The Organization of Hypocrisy: Talk, Decisions and Actions in Organizations*. Chichester:Wiley,1989
- [89] Argyris C, Schon D. *Theory in practice*. San Francisco:Jossey-Bass,1978
- [90] Fassin Y. Inconsistencies in Activists' Behaviour and the Ethics of NGOs. *Journal of Business Ethics*,2009,90(4):503-521

- [91] Berman J Z, Levine E E, Barasch A, et al. The Braggart's Dilemma: On the Social Rewards and Penalties of Advertising Prosocial Behavior. *Journal of Marketing Research*, 2015, 52(1):90-104
- [92] Garriga E, Mele D. Corporate Social Responsibility Theories: Mapping the Territory. *Journal of Business Ethics*, 2004, 53(1-2):51-71
- [93] Oliver R L. A Cognitive Model of the Antecedents and Consequences of Satisfaction Decisions. *Journal of Marketing Research*, 1980, 17(4):460-469
- [94] Klein J G, Smith N C, John A. Why We Boycott: Consumer Motivations for Boycott Participation. *Journal of Marketing*, 2004, 68(3):92-109
- [95] Kirk Hallahan. The Dynamics of Issues Activation and Response: An Issue Processes Model. *Journal of Public Relations Research*, 2001, 13(1):27-59
- [96] Podsakoff P M, MacKenzie S B, Lee J Y, et al. Common Method Biases in Behavioral Research: A Critical Review of the Literature and Recommended Remedies. *Journal of Applied Psychology*, 2003, 88(5):879-903.